

OHIO BOARD OF TAX APPEALS

W. Richard Bennett,)
)
 Appellant,) (REAL PROPERTY TAX)
)
 vs.) DECISION AND ORDER
)
 Clark County Board of Revision and)
 the Clark County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant -	W. Richard Bennett, pro se 9801 Jones Road South Vienna, Ohio 45369
For the County- Appellees	Stephen A. Schumaker Clark County Prosecuting Attorney P.O. Box 1608 Springfield, Ohio 45502

Entered January 27, 2009

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

This matter comes to be considered by the Board of Tax Appeals upon a purported notice of appeal filed by appellant herein on August 19, 2008. Appellant challenges a decision, dated July 23, 2008, of the Clark County Board of Revision (“BOR”), appellee herein.

This board issued a show cause order on December 23, 2008 which stated that on October 8, 2008, the board docketed a statutory transcript indicating that as of the date of certification (October 6, 2008) no notice of appeal had been docketed by

the BOR.

The statutory transcript filed with this board by the Clark County Auditor as a part of his duties as secretary of the BOR indicates that a decision was mailed to all parties by certified mail on July 23, 2008, but, as of October 6, 2008, no notice of appeal had been filed with the BOR. Although offered an opportunity to respond, the board has received no evidence from the appellant indicating that a notice of appeal was filed with the BOR. Therefore, this board must conclude that the appellant failed to file a notice of appeal as required by R.C. 5717.01.

R.C. 5717.01 provides the jurisdictional requirements necessary to appeal a decision of a county board of revision:

“An appeal from a decision of a county board of revision may be taken to the board of tax appeals within thirty days after notice of the decision of the county board of revision is mailed as provided in section 5715.20 of the Revised Code ***. Such appeal shall be taken by the filing of a notice of appeal, whether in person or by certified mail, express mail, or authorized delivery service, *with the board of tax appeals and with the county board of revision*. If notice of appeal is filed by certified mail, express mail, or authorized delivery service as provided in section 5703.056 [5703.05.6] of the Revised Code, the date of the United States postmark placed on the sender’s receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. ***” (Emphasis added.)

The Board of Tax Appeals is a creature of statute. In this regard, we must strictly comply with any jurisdictional requirements set by the statutes of this state. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192. See, also,

Fineberg v. Kosydar (1975), 44 Ohio St.2d 1; *Zephyr Room, Inc. v. Bowers* (1955), 164 Ohio St. 287. If the requirements of the statute are not met, this board has no jurisdiction to decide the appeal.

In consideration of the foregoing, it is the decision of the Board of Tax Appeals that the prerequisites to jurisdiction with this body have not been met. The matter herein is ordered dismissed.

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