

OHIO BOARD OF TAX APPEALS

Merrell Blankenship,)	
)	
Appellant,)	CASE NO. 2008-B-1997
)	
vs.)	(REAL PROPERTY TAX)
)	
Meigs County Board of Revision)	ORDER
and Meigs County Auditor,)	
)	(Requiring Appellant to Show
Appellees.)	Cause)

APPEARANCES:

For the Appellant	- Merrell Blankenship, pro se 51102 St. Rt. 124 Racine, Ohio 45771
For the County Appellees	- Pat Story Meigs County Prosecuting Attorney 117 West Second Street Pomeroy, Ohio 45769

Entered April 14, 2009

This appeal is now considered, sua sponte, by the Board of Tax Appeals following a review of the notice of appeal filed herein by the above-named appellant, from a decision of the Meigs County Board of Revision. In said decision, the board of revision determined value for the subject property for tax year 2007.

Specifically, the statutory transcript certified by the county auditor indicates that the appellant filed his original decrease complaint for tax year 2007 on April 1,

2008.¹ The complaint was notarized on April 1, 2008. As we consider whether such filing was timely, we first refer to R.C. 5715.19, which sets forth the period within which a complaint must be filed in order to timely contest a county auditor's determination of taxable value of real property. Specifically, R.C. 5715.19(A) provides in pertinent part:

“(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year:

“***

“(d) The determination of the total valuation or assessment of any parcel that appears on the tax list *** [.]”

The requirements of R.C. 5715.19 are specific and mandatory in nature. When a statute confers the right of appeal, adherence to the terms and conditions set forth therein is essential to the enjoyment of the right conferred. *Am. Restaurant & Lunch Co. v. Glander* (1946), 147 Ohio St. 147. As strict compliance with R.C. 5715.19 is essential to vest jurisdiction with a board of revision, it is therefore the order of this board that the appellant show cause why this board should not remand the matter to the Meigs County Board of Revision with orders to dismiss the original complaint.

All parties who wish to be heard upon the question of the legal sufficiency of Mr. Blankenship's complaint with the board of revision shall file a written response to this order within fourteen days of its issuance.

¹ April 1, 2008 was a Tuesday.

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