

**OHIO BOARD OF TAX APPEALS**

James & Lori Yorkavitz,	)	
	)	
Appellants,	)	CASE NO. 2008-B-2112
	)	
vs.	)	(REAL PROPERTY TAX)
	)	
Medina County Board of Revision and	)	ORDER
Medina County Auditor,	)	
	)	(Requiring Appellants to Show
Appellees.	)	Cause)
	)	
	)	
	)	

APPEARANCES:

For the Appellants	- Lori Yorkavitz, pro se 6784 Spring Glen Drive Valley City, Ohio 44280
For the County Appellees	- Dean Holman Medina County Prosecuting Attorney 72 Public Square Medina, Ohio 44256

Entered March 31, 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 appellants, from a decision of the Medina County Board of Revision. In said decision, the board of revision determined the taxable value of the subject property for tax year 2007.

Specifically, this board must determine whether it has jurisdiction to consider the instant matter. The county board of revision, in the statutory transcript certified to this board, indicates that the board of revision's decision was mailed to appellants on September 30, 2008. Appellants appear to have filed their notice of appeal with this board on October 31, 2008.

R.C. 5717.01 specifically provides the jurisdictional requirements to appeal from a decision of a county board of revision to this board. It reads in pertinent part, as follows:

“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 division (A) of section 5715.20 of the Revised Code. \* \* \* Such appeal shall be taken by the filing of a notice of appeal, 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. \*\*\*”  
(Emphasis added.)

The requirements of R.C. 5717.01 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. The statutory requirements for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Bd. of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332. As strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, it is therefore the order of this board that the appellants show cause why this board should not dismiss the instant appeal for failure to file a copy of such appeal with this

board in a timely fashion. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

All parties who wish to be heard upon the question of the legal sufficiency of appellants' notice of appeal with this board shall file a written response to this order within fourteen days of its issuance.

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