

**OHIO BOARD OF TAX APPEALS**

Robert D. Wilsterman, )  
 )  
 Appellant, ) (REAL PROPERTY TAX)  
 )  
 vs. ) DECISION AND ORDER  
 )  
 Tuscarawas County Board of Revision )  
 And Tuscarawas County Auditor, )  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - Robert D. Wilsterman, pro se  
7907 Wolford Road S.E.  
Uhrichsville, Ohio 44683

For the County Appellees - Ryan D. Styer  
Tuscarawas County Prosecuting Attorney  
125 East High Avenue  
New Philadelphia, Ohio 44663

Entered May 5, 2009

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

On March 10, 2009, an order was issued requiring appellant to show cause as to why this matter should not be dismissed for failure to timely file the notice of appeal in this matter. Appellant filed his response on March 24, 2009.

R.C. 5717.01 provides, in relevant 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 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 notice of appeal indicates that the Tuscarawas County Board of Revision (“BOR”) mailed the appellant its decision on June 23, 2008. The notice of appeal filed with the Board of Tax Appeals (“BTA”) was docketed on December 11, 2008, more than thirty days after the mailing of the BOR’s decision. According to the statutory transcript, dated February 27, 2009, the BOR did not receive a copy of the notice of appeal, as statutorily mandated.

The appellant’s response does not pertain to the issue currently before this board. We have no evidence before us which would indicate that the appellant filed his notice of appeal with the BTA or the BOR on a timely basis.

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 and 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, and since we find that appellant did not file his notice of appeal with this board or with the BOR within thirty days of the June 23, 2008 mailing of the decision letter issued by the BOR, the Board of Tax Appeals does not have jurisdiction

to consider the instant matter. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

Accordingly, it is the order of the Board of Tax Appeals that the above-styled matter must be, and is, dismissed.

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