

**OHIO BOARD OF TAX APPEALS**

Robert D. Wilsterman,	)	
	)	
Appellant,	)	CASE NO. 2008-B-2451
	)	
vs.	)	(REAL PROPERTY TAX)
	)	
Tuscarawas County Board of Revision	)	ORDER
and Tuscarawas County Auditor,	)	
	)	(Requiring Appellant to Show
Appellees.	)	Cause)

APPEARANCES:

For the Appellant	-	Robert D. Wilsterman, pro se 7907 Wolford Road S.E. Uhrichsville, Ohio 44683
For the County Appellees	-	Amanda Spies Bornhorst Tuscarawas County Prosecuting Attorney 125 East High Avenue New Philadelphia, Ohio 44663

Entered March 10, 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 Tuscarawas County Board of Revision (“BOR”). In said decision, the BOR 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 BOR, in the statutory transcript certified to this board, indicates that the board of revision's decision was mailed to appellant on June 23, 2008 and that a copy of appellant's notice of appeal had not been received by the BOR. The statutory transcript was dated February 27, 2009. Appellant filed his notice of appeal with this board on December 11, 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 appellant show cause why this board should

not dismiss the instant appeal for failure to file a copy of such appeal with this board and with the board of revision 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 appellant's notice of appeal with this board shall file a written response to this order within fourteen days of its issuance.

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