

OHIO BOARD OF TAX APPEALS

G. Eldon Raybon & Dorothy,)
)
 Appellants,) (REAL PROPERTY TAX)
)
 vs.) DECISION AND ORDER
)
 Cuyahoga County Board of Revision)
 and Cuyahoga County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellants - Dorothy B. Raybon, pro se
6680 Metro Park Drive
Mayfield Village, Ohio 44143

For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy Kollin
Assistant Prosecuting Attorney
1200 Ontario Street
Cleveland, Ohio 44113

Entered April 28, 2009

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

This appeal is now considered by the Board of Tax Appeals following the issuance of an order requiring that appellants show cause why this board should not affirm the Cuyahoga County Board of Revision’s dismissal of the subject complaint for failure to file in a timely fashion. Appellants filed their response on February 2, 2009. This board’s show cause order was premised upon the statutory requirements of R.C. 5715.19(A), which 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
*** [.]”

Specifically, in the instant matter, appellants filed their original decrease complaint for tax year 2007 on April 2, 2008, although signed and notarized on March 28, 2008.

In their response, appellants state as follows:

“I had my appeal to the Tax Board in the mail on March 28th, 2008. I had it notarized and went right to the mail box that had a 5 o’clock pick-up. I can’t believe they didn’t have it in time.

“I then sent an appeal to the Board of Appeals [sic] in Columbus by certified mail on May 2, 2008 protesting the fact that they did not receive it on time in the Cleveland office.”

R.C. 5715.19 does not provide for the postmark date of such a filing to be treated as the date of filing. This board has previously held that where the statute makes no specific provision for filing by certified mail, the deposit of a complaint in the mail is not the same as filing the complaint with the board of revision. *Zell v. Lake Cty. Bd. of Revision* (Dec. 1, 1981), BTA No. 1981-E-64, unreported; *Pickerington Local School Dist. Bd. of Edn. v. Fairfield Cty. Bd. of Revision* (Oct. 29, 1993), BTA No. 1992-B-776; *Union Savings Bank v.*

Montgomery Cty. Bd. of Revision (June 3, 2005), BTA No. 2003-T-2172, unreported.

The requirements of R.C. 5715.19 are specific and mandatory in nature. When a statute confers the right of appeal, be it to or from a county board of revision, 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 BOR's dismissal of the subject complaint for failure to file in a timely fashion must be affirmed.

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