

OHIO BOARD OF TAX APPEALS

G. Eldon Raybon & Dorothy,)	
)	
Appellants,)	CASE NO. 2008-B-551
)	
vs.)	(REAL PROPERTY TAX)
)	
Cuyahoga County Board of Revision)	ORDER
and Cuyahoga County Auditor,)	
)	(Requiring Appellants to Show
Appellees.)	Cause)

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 January 20, 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 Cuyahoga County Board of Revision. In said decision, the board of revision dismissed appellants' decrease complaint for tax year 2007 for lack of jurisdiction because it was filed after March 31, 2008.

Specifically, the statutory transcript certified by the county auditor indicates that the appellants filed their original decrease complaint for tax year 2007 on April 2, 2008,¹ although signed and notarized on March 28, 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 affirm the the Cuyahoga County Board of Revision's dismissal of the subject complaint for failure to file in a timely fashion.

¹ April 2, 2008 was a Wednesday.

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

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