

## OHIO BOARD OF TAX APPEALS

Robert Allen Cale,	)	CASE NO. 2008-H-1260
	)	
Appellant,	)	(REAL PROPERTY TAX)
	)	
vs.	)	DECISION AND ORDER
	)	
Summit County Board of Revision and	)	
the Summit County Fiscal Officer,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellant	-	Robert Allen Cale, pro se 7741 Sagamore Hills Blvd. Northfield, Ohio 44067
For the County Appellees	-	Sherri Bevan Walsh Summit County Prosecuting Attorney Regina M. Vanvorous Assistant Prosecuting Attorney 220 South Balch Street, Suite 118 Akron, Ohio 44302

Entered April 28, 2009

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

On January 20, 2009, an order was issued requiring appellant, Robert Allen Cale, 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 did not file a response to this board's order.

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 Summit County Board of Revision (“BOR”) mailed its decision on June 27, 2008. Statutory transcript (“S.T.”). The notice of appeal was docketed with this board on August 4, 2008. The notice of appeal filed with the BOR was received on July 31, 2008.<sup>1</sup> S.T. Consequently, the notice of appeal was filed with this board and with the BOR more than thirty days after the BOR mailed its decision.

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. *American 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.

Strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board. Since we find that appellant did not file his notice of appeal with this board or with the BOR within 30 days of the 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.

---

<sup>1</sup> The statutory transcript contains a copy of appellant’s notice of appeal with a July 31, 2008 time-stamp receipt by the BOR as well as a copy of an envelope addressed to the BOR with a United States postal service regular-mail postmark of July 30, 2008.

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

ohiosearchkeybta