

OHIO BOARD OF TAX APPEALS

Robert Allen Cale,)	CASE NO. 2008-H-1260
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Summit County Board of Revision and)	(Requiring Appellant to Show Cause)
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 January 20, 2009

The above-captioned appeal is now considered, sua sponte, by the Board of Tax Appeals following a review of matters presently pending on the board's docket. It appears from the notice of appeal that this matter was not filed within the time requirements prescribed in R.C. 5717.01.

The statutory transcript indicates that the Summit County Board of Revision ("BOR") mailed the appellant its decision on June 27, 2008. The notice of appeal filed with this board was docketed on August 4, 2008, more than thirty days after the mailing of the BOR's decision. According to the statutory transcript, the

notice of appeal filed with the BOR was received on July 31, 2008, which is also beyond the statutorily mandated deadline.¹

R.C. 5717.01 provides:

“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.)

Before this board may consider the sufficiency of appellant’s substantive claims, it must assure that its own jurisdiction is proper. It is therefore the order of the board that the appellant show cause why this board should not conclude that the notice of appeal filed with this board and with the BOR was untimely. The parties who wish to be heard upon the question of jurisdiction must provide some evidence of proper filing to this board within fourteen days of the issuance of this order.

ohiosearchkeybta

¹ 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.