

OHIO BOARD OF TAX APPEALS

Chiew-Taylor Investments, Ltd.,)	CASE NO. 2008-H-1904
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Wyandot County Board of Revision)	(Requiring Appellant to Show Cause)
and the Wyandot County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	Kimela S. Taylor, pro se 16390 Township Road 207 Findlay, Ohio 45840
For the County Appellees	-	Jonathan K. Miller Wyandot County Prosecuting Attorney Wyandot County Courthouse 109 South Sandusky Avenue Upper Sandusky, Ohio 43351

Entered April 28, 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, Chiew-Taylor Investments, Ltd., from a decision of the Wyandot County Board of Revision (“BOR”) involving 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 it did not receive a copy of the notice of appeal appellant filed with this board on October 8, 2008.

The jurisdictional requirements to appeal from a decision of a county board of revision to this board are found in R.C. 5717.01, which 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 statute sets forth, inter alia, who may appeal, how the appellant files its notice of appeal, and the time within which an appellant must file its appeal.

The statutory requirements of R.C. 5717.01 for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Mentor Exempted Village Bd. of Edn. v. Lake Cty. Bd. of Revision* (1980), 61 Ohio St.2d 332. 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. 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 the BOR. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

All parties who wish to be heard on 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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