

## OHIO BOARD OF TAX APPEALS

Kimberly Cole (& Sean Hemsley),	)	
	)	CASE NO. 2008-N-1262
Appellants,	)	
	)	(REAL PROPERTY TAX)
vs.	)	
	)	ORDER
Union County Board of Revision,	)	
Union County Auditor, and Marysville	)	(Finding Jurisdiction)
Exempted Village School District	)	
Board of Education,	)	
	)	
Appellees.	)	

### APPEARANCES:

For the Appellant -	Kimberly Cole, pro se 22840 Johnson Road Raymond, Ohio 43067
For the County Appellees -	David W. Phillips Union County Prosecuting Attorney Rick Rodger Assistant Prosecuting Attorney 221 West 5 <sup>th</sup> Street, Suite 333 Marysville, Ohio 43040
For the Bd. of Edn. -	Britton Smith Peters & Kalail Co., L.P.A. Susan R. Hartung 3 Summit Park Drive, Suite 400 Cleveland, Ohio 44131

Entered March 10, 2009

This appeal is being considered following an order to show cause issued by this board on December 2, 2008. This board's order stated that it may not have jurisdiction over the appeal, since the statutory transcript ("S.T.") certified to this board by the Union County Auditor, as secretary of the Union County Board of Revision ("BOR"), indicated that appellants, Kimberly Cole and Sean Hemsley, may

not have filed their notice of appeal with this board within the thirty-day requirement imposed by R.C. 5717.01.

The record in this matter indicates that appellants filed a notice of appeal with the Board of Tax Appeals on August 4, 2008. Said appeal was filed from a decision of the BOR, in which the BOR determined the taxable value of parcel no. 22-0013011.700.<sup>1</sup>

R.C. 5717.01 provides the jurisdictional requirements to appeal from a decision of a county board of revision to this board. It reads, in pertinent part:

“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.)

A review of the statutory transcript provided to this board indicates that the BOR’s decision letter was mailed on July 9, 2008. S.T., Exs. 3, 4. Appellants filed their notice of appeal with this board on August 4, 2008. Therefore, said appeal was filed within the thirty-day timeline mandated by R.C. 5717.01.

Based upon the above, the board finds that appellants timely filed their notice of appeal, thereby satisfying the jurisdictional requirements of R.C. 5717.01. Accordingly, this board finds it has jurisdiction to consider appellants’ appeal, and will proceed to consider this matter pursuant to the board’s rules of practice and procedure.

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<sup>1</sup> The BOR’s decision letter references only this parcel number, while the notice of appeal references two parcel numbers. The address noted for the second parcel (parcel no. 22-0013011.017) is the same address listed for the first parcel.

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