

OHIO BOARD OF TAX APPEALS

Mike Grace,)
)
 Appellant,) CASE NO. 2008-N-1479
)
 vs.) (REAL PROPERTY TAX)
)
) ORDER
 Medina County Board of Revision)
 and Medina County Auditor,) (Requiring Appellant to Show
) Cause)
 Appellees.)

APPEARANCES:

For the Appellant - Mike Grace, pro se
5782 Trystin Tree Dr.
Medina, Ohio 44256

For the County Appellees - Dean Holman
Medina County Prosecuting Attorney
Christine Brothag
Assistant Prosecuting Attorney
72 Public Square
Medina, Ohio 44256

Entered January 13, 2009

A review of the record in this matter indicates that appellant, Mike Grace, filed a notice of appeal with the Board of Tax Appeals on August 22, 2008. It appears that this board may not have jurisdiction over the appeal, as the statutory transcript certified to this board by the Medina County Auditor indicates that a copy of the notice of appeal was not filed with the BOR, as required by R.C. 5717.01.

R.C. 5717.01 specifically provides the jurisdictional requirements to appeal from a decision of a county board of revision to this board. It provides, 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.*”

The requirements of R.C. 5717.01 are specific and mandatory in nature.

“Where a statute confers the right of appeal, adherence to the conditions thereby imposed is essential to the enjoyment of the right conferred.” *Am. Restaurant & Lunch Co. v. Glander* (1946), 147 Ohio St. 147, at paragraph one of the syllabus. See, also, *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091. The statutory requirements for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Mentor Exempted Village School Dist. Bd. of Edn. v. Lake Cty. Bd. of Revision* (1980), 61 Ohio St.2d 332. 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 appellant show cause why this board should not dismiss the instant matter for failure to file a copy of such notice of appeal with the county board of revision. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

All parties who wish to be heard upon the question of the legal sufficiency of appellant’s notice of appeal to establish jurisdiction with this board shall file a written response to this order within fourteen days of its issuance.

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