

OHIO BOARD OF TAX APPEALS

David A. Kenney,)	
)	CASE NO. 2008-N-1676
Appellant,)	
)	(REAL PROPERTY TAX)
vs.)	
)	ORDER
Lucas County Board of Revision,)	
Lucas County Auditor, and Board)	(Requiring Appellant to Show
of Education for Toledo Public)	Cause)
Schools,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant -	David A. Kenney, pro se 511 Sumner Street Toledo, Ohio 43609
For the County Appellees -	Julia R. Bates Lucas County Prosecuting Attorney Carol Bruggeman Assistant Prosecuting Attorney Lucas County Courthouse 700 Adams Street, Suite 250 Toledo, Ohio 43604
For the Bd. of Edn. -	Spengler Nathanson Michael W. Bragg Four SeaGate, Suite 400 Toledo, Ohio 43604

Entered February 24, 2009

A review of the record in this matter indicates that appellant, David A. Kenney, filed a notice of appeal with the Board of Tax Appeals on September 11, 2008. It appears that this board may not have jurisdiction over the appeal, as the statutory transcript (“S.T.”), certified to this board by the Lucas County Auditor as secretary of the

Lucas County Board of Revision (“BOR”), 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.*” (Emphasis added.)

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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