

The record in this matter indicates that appellant filed a complaint with the BOR on March 30, 2008. Statutory transcript (“S.T.”), BOR complaint. In a decision dated October 3, 2008, the BOR elected to maintain the auditor’s value for tax year 2007. Appellant timely filed a notice of appeal with this board on October 29, 2008. The statutory transcript reveals, however, that appellant did not file a notice of appeal with the BOR. S.T., DTE Form 3, Line 6.

In determining whether we have jurisdiction to consider this matter, this board must be cognizant of the jurisdictional requirements to appeal from a decision of a county board of revision, as set forth in R.C. 5717.01. R.C. 5717.01 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.)

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. The statutory requirements set forth in R.C. 5717.01 for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Bd. of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332. Strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board.

Based on the above, we are constrained to adhere to the condition set forth in R.C. 5717.01 that a notice of appeal must be filed with both this board and the county board of revision. Accordingly, we find the county appellees' motion to be well taken, as the Board of Tax Appeals does not have jurisdiction to consider the instant appeal since appellant did not file a notice of appeal with the BOR.

Therefore, it is the decision and order of the Board of Tax Appeals that the instant appeal must be, and hereby is, dismissed.

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