

OHIO BOARD OF TAX APPEALS

Fariel Muntaser,)	
)	CASE NO. 2008-T-1445
Appellant,)	
)	(REAL PROPERTY TAX)
vs.)	
)	ORDER
Cuyahoga County Board of Revision)	
and Cuyahoga County Auditor,)	(Requiring Appellant to Show Cause)
)	
Appellees.)	

APPEARANCES:

For the Appellant -	Fariel Muntaser, pro se 11602 Kinsman Avenue Cleveland, Ohio 44120
For the County Appellees -	William D. Mason Cuyahoga County Prosecuting Attorney Timothy J. Kollin Assistant Prosecuting Attorney Courts Tower, 8th Floor 1200 Ontario Street Cleveland, Ohio 44113

Entered June 16, 2009

R.C. 5717.01 sets forth the requirements for bringing an appeal before the Board of Tax Appeals 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. If notice of appeal is filed by certified mail, express mail, or authorized delivery service as provided in section 5703.056 of the Revised Code, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing."

The requirements of R.C. 5717.01 must be strictly complied with before the subject matter jurisdiction of the Board of Tax Appeals may be invoked. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192; *Am. Restaurant & Lunch Co. v. Glander* (1946), 147 Ohio St. 147. One of those requirements is that the notice of appeal must be filed with both the Board of Tax Appeals and the board of revision within thirty days after the certified mailing of the board of revision's decision. Failing to comply with the requirement will lead to the dismissal of the appeal. *Austin Co.*, supra; *Akron Standard Div. v. Lindley* (1984), 11 Ohio St.3d 10.

The transcript of the board of revision's proceedings, certified to the BTA by the Cuyahoga County Auditor, specifies that notice of the BOR's decision was mailed by certified mail to the complainants on June 26, 2008. See R.C. 5715.20(A). It further appears that appellant, Faried Muntaser, filed the subject notice of appeal with the Board of Tax Appeals on August 19, 2008.¹

Upon review of the foregoing, it appears that the appellant failed to file the subject notice of appeal with this board within the thirty-day deadline established

¹ The notice of appeal was mailed to the BTA by U.S.P.S. certified mail on August 19, 2008, giving the notice of appeal a deemed filing date of the date of mailing. R.C. 5717.01. The board physically received the notice of appeal on August 21, 2008. The auditor has certified that the appellant filed his copy of the notice of appeal with the BOR on August 19, 2008.

by statute. Accordingly, the Board of Tax Appeals orders that appellant show cause as to why the appeal should not be dismissed. Any party wishing to be heard upon the legal sufficiency of the notice of appeal to establish jurisdiction with the BTA shall file a written response within fourteen (14) days of the issuance of this order.

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