

OHIO BOARD OF TAX APPEALS

Raymond E. Sawyer,)
)
 Appellant,) (CASE NO. 2008-Z-1097
) (REAL PROPERTY TAX)
 vs.)
) (DECISION AND ORDER
)
 Portage County Board of Revision)
 and Portage County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant
Property Owner

- Raymond E. Sawyer, pro se
10553 Knowlton Road
Garrettsville, Ohio 44231

For the County
Appellees

- Victor V. Vigluicci
Portage County Prosecuting Attorney
Theresa M. Scahill
Assistant Prosecuting Attorney
241 South Chestnut Street
Ravenna, Ohio 44266

Entered February 10, 2009

Ms. Margulies and Mr. Dunlap concur. Mr. Johrendt not participating.

This matter is now before the Board of Tax Appeals upon a motion to dismiss filed by the appellee Portage County Board of Revision (“BOR”). The BOR asserts that the Board of Tax Appeals is without jurisdiction to hear the above-referenced appeal since the appellant did not file a copy of the notice of appeal with

the BOR as required by R.C. 5717.01. Appellant did not file a response to the BOR's motion to dismiss.

The Portage County Auditor, in the statutory transcript certified to this board, indicates that the BOR mailed its decision to the appellant on June 25, 2008 by way of certified mail and that the appellant did not file a copy of the notice of appeal with the BOR. The appellant filed his notice of appeal with this board on July 18, 2008.

R.C. 5717.01 provides, in pertinent part, 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.*” (Emphasis added.)

The requirements of R.C. 5717.01 are specific and mandatory in nature. 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 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. As strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, and since the appellant did not file a copy of his notice of appeal with the BOR within 30 days of the mailing of the decision letter issued by the BOR, it is clear that the

Board of Tax Appeals does not have jurisdiction to consider the instant matter. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

Accordingly, it is the decision and order of the Board of Tax Appeals that the Portage County Board of Revision's motion to dismiss is hereby granted and the above-styled matter must be, and hereby is, dismissed.

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