

OHIO BOARD OF TAX APPEALS

Noam Lazebnik,)	
)	
Appellant,)	CASE NO. 2008-Z-927
)	
vs.)	(REAL PROPERTY TAX)
)	
)	ORDER
Cuyahoga County Board of Revision)	
and Cuyahoga County Auditor,)	
)	(Requiring Appellant
Appellees.)	to Show Cause)

APPEARANCES:

For the Appellant	-	Noam Lazebnik, pro se 2625 Meadoway Drive Beachwood, Ohio 44122
For the County Appellees	-	William D. Mason Cuyahoga County Prosecuting Attorney Timothy J. Kollin Assistant Prosecuting Attorney 1200 Ontario Street, 8 th Floor Cleveland, Ohio 44113
Copy to Bd. of Edn. ¹	-	Brindza McIntyre & Seed LLP Daniel McIntyre 1111 Superior Avenue, Suite 1025 Cleveland, Ohio 44114

Entered February 10, 2009

This appeal is now considered, sua sponte, by the Board of Tax Appeals following a review of the notice of appeal filed herein by the above-named appellant

¹ A copy of this order is being sent to counsel for the Board of Education for the Beachwood City School District (“BOE”) as the statutory transcript certified to this board by the county auditor reflects that the BOE filed a counter-complaint with the county board of revision and participated in the proceedings before the county board of revision. The BOE, however, has not entered an appearance in this matter before this board.

from a decision of the Cuyahoga County Board of Revision. In said decision, the board of revision determined the taxable value of the subject property for tax year 2006.

Specifically, this board must determine whether it has jurisdiction to consider the instant matter. The county board of revision, in the statutory transcript certified to this board, indicates that the board of revision's decision was mailed to the appellant on May 27, 2008. Appellant filed his notice of appeal with this board on June 26, 2008, but, according to the statutory transcript, did not file a copy of such notice of appeal with the county board of revision 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 reads, 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, it is therefore the order of this board that the appellant show cause why this board should not dismiss the instant appeal 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 the appellant's notice of appeal with this board shall file a written response to this order *within fourteen days of its issuance*.

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