

OHIO BOARD OF TAX APPEALS

Bradley S. & Gordia L. Williams,)	CASE NO. 2009-A-230
)	
Appellants,)	(REAL PROPERTY TAX)
)	
vs.)	DECISION AND ORDER
)	
Seneca County Board of Revision)	
and Seneca County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellants - Gordia L. Williams, pro se
6631 E. Twp. Rd. 122
Republic, Ohio 44867

For the County Appellees - Derek W. DeVine
Seneca County Prosecuting Attorney
71 South Washington Street, Suite 1204
Tiffin, Ohio 44883

Entered April 14, 2009

Ms. Margulies, Mr. Johrendt, and Mr. Dunlap concur.

This appeal is now considered by the Board of Tax Appeals following the issuance of an order requiring that the “appellants show cause why this board should not dismiss the instant appeal for failure to file with this board and the BOR in a timely fashion.” The order was premised upon the statutory requirements of R.C. 5717.01, which specifically provide 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 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.)

In such show cause order, the pertinent facts of the instant appeal were briefly set forth, as follows:

“[T]he board of revision’s decision was issued and mailed on May 20, 2008. Appellants did not file their notice of appeal with this board until February 10, 2009, and with the board of revision until February 23, 2009.”

We note that no responses to the show cause order were filed.

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. *American Restaurant and 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 appellants did not file their notice of appeal with this board or with the county board of revision within 30 days of the mailing of the decision letter issued by the board of revision, it is clear that the Board of Tax Appeals does not have jurisdiction to consider the instant matter.

Accordingly, it is the order of the Board of Tax Appeals that the above-styled matter must be, and hereby is, dismissed.

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