

OHIO BOARD OF TAX APPEALS

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

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 March 17, 2009

This appeal is now considered by the Board of Tax Appeals, sua sponte, following the filing of the instant appeal. Appellants have attempted to appeal from a decision of the Seneca County Board of Revision in which that board determined the taxable value of the subject property for tax year 2006.

Specifically, the record before us indicates that the 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.

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. *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, it is therefore the order of this board 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. 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 Mr. and Mrs. Williams' notice of appeal with this board shall file a written response to this order within fourteen days of its issuance.

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