

“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.)

We note that the board of revision’s decision was issued and mailed to the appellants on May 20, 2008, but 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 also note that although given an opportunity to do so, appellants did not respond to this board’s show cause order.

On May 13, 2009, the appellants filed a motion for reconsideration with this board. Appellants claim that they were given no instructions for appeal with the decision they received from the BOR, and, as such, they were not given “reasonable notice of their rights.” Upon review of appellants’ claims and the record before us, we hereby deny the motion for reconsideration. See *Matthews v. Matthews* (1981), 5 Ohio App.3d 140.¹

There is nothing in the record before us to indicate that the Seneca County Board of Revision acted improperly in certifying its decision to the appellants. Further, as we stated in our earlier decision, “[t]he requirements of R.C. 5717.01 are specific and mandatory in nature. When a statute confers the right of appeal,

¹ We remind the parties that, pursuant to Ohio Adm. Code 5717-1-12, the “filing of a motion for reconsideration shall not enlarge the period of time upon which an appeal may be taken from this board nor shall the filing of such motion suspend or toll the statutory appeal period.”

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 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.” Id. at 2.

Accordingly, based upon the foregoing, it is the order of the Board of Tax Appeals that the appellants motion for reconsideration must be, and hereby is, denied.

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