

OHIO BOARD OF TAX APPEALS

Yousra N. Odeh,)	CASE NOS. 2009-A-577
)	2009-A-578
Appellant,)	
)	(REAL PROPERTY TAX)
vs.)	
)	DECISION AND ORDER
Hamilton County Board of Revision)	
and Hamilton County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the appellant		- Yousra N. Odeh, pro se 6211 Elbrook Avenue Cincinnati, Ohio 45237
For the County Appellees		- Joseph T. Deters Hamilton County Prosecuting Attorney Thomas J. Scheve Assistant Prosecuting Attorney 230 East Ninth Street, #4000 Cincinnati, Ohio 45202-2174

Entered June 9, 2009

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

These appeals are now considered by the Board of Tax Appeals following the issuance of an order requiring that the “appellant show cause why this board should not dismiss the instant appeals for failure to file a copy of such appeals with the board of revision.” 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 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 pertinent facts of the instant appeals, as set forth in the board’s show cause order, are as follows:

“The county board of revision, in the statutory transcripts¹ certified to this board, indicates that the board of revision’s decisions were mailed to appellant on or about March 26, 2009. Appellant filed her notices of appeal with this board on April 21, 2009, but, according to the BOR, did not file copies of such notices of appeal with the county board of revision.” Id. at 2.

The appellant filed a response to our show cause order; however, it addressed only the underlying merits of this matter, and not the jurisdictional question now before us.

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 appellant did not file copies of the notices of appeal under consideration

¹ The Board of Revision filed an abbreviated transcript in each of the instant appeals, certifying that no copy of such appeals was filed with the BOR.

with the county board of revision within 30 days of the mailing of the decision letters issued by the board of revision, 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 order of the Board of Tax Appeals that the above-named appeals must be, and hereby are, dismissed.

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