

OHIO BOARD OF TAX APPEALS

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

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 May 5, 2009

These appeals are now considered, sua sponte, by the Board of Tax Appeals following a review of the notices of appeal filed herein by the above-named appellant from decisions of the Hamilton County Board of Revision and the abbreviated record filed thereafter by the board of revision. In its decisions, the board of revision determined the taxable values of the subject properties for tax year 2008.

Specifically, this board must determine whether it has jurisdiction to consider the instant matters. 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.

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

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.

is therefore the order of this board 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. 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 Ms. Odeh's notices of appeal with this board shall file a written response to this order within fourteen days of its issuance.

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