

OHIO BOARD OF TAX APPEALS

Marmont Ltd.,)
)
 Appellant,) (CASE NO. 2009-B-46
) (REAL PROPERTY TAX)
 vs.)
) (DECISION AND ORDER
)
 Summit County Board of Revision,)
 Summit County Fiscal Officer, and)
 Copley-Fairlawn City School District)
 Board of Education,)
)
 Appellees.)

APPEARANCES:

For the Appellant-	Daniel T. Marchetta 525 N. Cleve-Mass Road Akron, Ohio 44333
For the County- Appellees	Sherri Bevan Walsh Summit County Prosecuting Attorney Marvin D. Evans Assistant Prosecuting Attorney 220 South Balch St., Suite 118 Akron, Ohio 44302-1606
For the Appellee- Bd. of Edn.	Britton Smith Peters & Kalail Co., L.P.A. Karrie M. Kalail 3 Summit Park Drive, Suite 400 Cleveland, Ohio 44131-2582

Entered April 28, 2009

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

On February 2, 2009, counsel for the county appellees filed a motion to dismiss stating that the appellant failed to file its notice of appeal with the Board of Tax Appeals (“BTA”) within the time requirements necessary to invoke the jurisdiction of the board.

There has been no response to the motion. Thus, the board considers the matter upon the motion, the notice of appeal, and the statutory transcript certified to this board by the Summit County Fiscal Officer.

The statutory transcript indicates that the BOR notified the appellant of its decision regarding the valuation of certain property located in Summit County on October 3, 2008. The notice of appeal filed with this board was docketed on January 9, 2009 and was apparently a copy sent by facsimile transmission to this board by the BOE inquiring as to the status of such matter. The filing date was more than thirty days after the mailing of the notice to the appellant property owner.

R.C. 5717.01 provides:

“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. If notice of appeal is filed by certified mail, express mail, or authorized delivery service ***, the date of the United States postmark placed on the sender’s receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing.” (Emphasis added.)

The Board of Tax Appeals is a creature of statute. In this regard, we must strictly comply with any jurisdictional requirements set by the statutes of this state. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192. See, also, *Fineberg v. Kosydar* (1975), 44 Ohio St.2d 1; *Zephyr Room, Inc. v. Bowers* (1955), 164 Ohio St. 287.

Upon consideration of the entire record before us, we find and determine, as a matter of fact, that the appellant did not file a copy of its notice of appeal with this board within the time prescribed by R.C. 5717.01. The statutory requirements must be met for this board to exercise jurisdiction.

Therefore, the matter herein is ordered dismissed.

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