

OHIO BOARD OF TAX APPEALS

Joseph C. Lair,)
)
 Appellant,) (CASE NO. 2009-M-202
) (REAL PROPERTY TAX)
)
 vs.) ORDER
)
 Cuyahoga County Board of Revision and) (Requiring Appellant to Show Cause)
 the Cuyahoga County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant-	Joseph C. Lair, pro se 7305 River Road Olmsted Falls, Ohio 44138
For the County- Appellees	William D. Mason Cuyahoga County Prosecuting Attorney Tim Kollin Assistant Prosecuting Attorney Courts Tower, Ninth Floor 1200 Ontario Street Cleveland, OH 44256

Entered June 23, 2009

The above-captioned appeal is now considered, sua sponte, by the Board of Tax Appeals following a review of matters presently pending on the board’s docket. It appears from the record obtained in this matter that the notice of appeal was not filed as required by R.C. 5717.01.

The notice of appeal and the statutory transcript submitted by the Cuyahoga County Auditor, through his duties as the secretary of the Cuyahoga County Board of Revision (“BOR”), indicate that the BOR mailed the property owner, Joseph C. Lair, its decision regarding the value of certain real property on

January 19, 2009. On February 2, 2009, the Board of Tax Appeals docketed a notice of appeal challenging the values assigned by the BOR. On June 1, 2009, the Board of Tax Appeals docketed the statutory transcript, which indicates that the BOR did not receive a copy of the notice of appeal.

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 5715.20¹ 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.)

Before this board may consider the sufficiency of appellant’s substantive claims, it must assure that its own jurisdiction is proper. It is therefore the order of the board that the appellant show cause why this board should not conclude that the appellant failed to follow the requirements of R.C. 5717.01 when he failed to file his notice of appeal with both the BOR and the Board of Tax Appeals. The parties who wish to be heard upon the question of jurisdiction must provide some evidence of proper filing to this board within fourteen days of the issuance of this order. Additionally, the mediation currently scheduled for July 9, 2009 is cancelled

pending this jurisdictional review.

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¹ R.C. 5715.20 requires a board of revision to certify its action by certified mail to the property owner, the complainant, if other than the property owner, and to the Tax Commissioner if requested by that official.