

OHIO BOARD OF TAX APPEALS

Kandiah Perinpanathan,)	
)	CASE NO. 2009-N-160
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Montgomery County Board of Revision,)	(Requiring Appellant to Show
Montgomery County Auditor, and Dayton)	Cause and the Board of Revision
City S.D., Board of Education,)	to Expedite Statutory Transcript)
)	
Appellees.)	

APPEARANCES:

For the Appellant -	Hedrick & Jordan Co. LPA Brandon C. Hedrick 124 East Third Street, Suite 300 Dayton, Ohio 45402
For the County Appellees -	Mathias H. Heck, Jr. Montgomery County Prosecuting Attorney Laura G. Mariani Assistant Prosecuting Attorney 301 West Third Street P.O. Box 972 Dayton, Ohio 45422
For the Bd. of Edn. -	David C. DiMuzio, Esq. 1014 Vine Street, Suite 1900 Cincinnati, Ohio 45202

Entered February 3, 2009

The instant appeal is now considered by the Board of Tax Appeals following a review of matters currently pending on the board’s docket. This appeal was filed from a decision of the Montgomery County Board of Revision (“BOR”), in which the BOR determined the taxable value of parcel no. E20 010080012.

A review of the limited record in this matter indicates that this board may not have jurisdiction over appellant's appeal. It appears that while the BOR mailed its decision to appellant on October 15, 2008, appellant filed his notice of appeal with this board on January 15, 2009, approximately three months after the apparent date of mailing by the BOR. The decision letter from the BOR lists a date of October 15, 2008, and appellant's notice of appeal similarly lists this date as the date of mailing of the BOR decision.

R.C. 5717.01 provides the jurisdictional requirements to appeal from a decision of a county board of revision to this board. It reads, in pertinent part:

“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 set forth in R.C. 5717.01 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.

Strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board. It is therefore the order of this board that appellant show cause why this board should not dismiss the instant appeal for the apparent failure to file such notice of appeal within thirty days of the BOR mailing its decision.

Any party wishing to be heard upon the legal sufficiency of the filing to establish jurisdiction with this board shall file a written response within fourteen (14) days of the issuance of this order. Further, this board requests that the county board of revision provide the statutory transcript relating to this filing within fourteen (14) days of the issuance of this order.

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