

OHIO BOARD OF TAX APPEALS

Carol and Richard Bowles,)
)
 Appellants,) (CASE NO. 2009-V-188
) (SCHOOL DISTRICT INCOME
 vs.) TAX)
)
) DECISION AND ORDER
 Richard Levin, Tax)
 Commissioner of Ohio,)
)
 Appellee.)

APPEARANCES:

For the Appellants - Carol Bowles, pro se
Richard Bowles, pro se
6275 Imhoff Road
Oxford, OH 45056

For the Appellee - Richard Cordray
Attorney General of Ohio
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Entered April 14, 2009

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

This matter is before the Board of Tax Appeals pursuant to an order requiring appellants to show cause as to why the instant matter should not be dismissed. On February 2, 2009 this board received correspondence from the appellants concerning what appears to be a dispute concerning a school district income tax assessment. Said correspondence has been construed as a notice of appeal from a final determination of the Tax Commissioner. However, the correspondence is silent as to the existence of any final determination issued by the Tax Commissioner.

No response has been submitted to this board's order.

R.C. 5717.02 sets forth certain prerequisites necessary to invoke the jurisdiction of this board, providing in pertinent part:

“The notice of appeal shall have attached thereto and incorporated therein a true copy of the notice sent by the commissioner *** of the final determination *** complained of, ***.”

Strict compliance with R.C. 5717.02 is essential in order to vest this board with the authority to consider the merits of an appeal. See, e.g., *Am. Restaurant & Lunch Co. v. Glander* (1946), 147 Ohio St. 147; *Zephyr Room, Inc. v. Bowers* (1955), 164 Ohio St. 287; *Fineberg v. Kosydar* (1975), 44 Ohio St.2d 1; *Clippard Instrument v. Lindley* (1977), 50 Ohio St.2d 121.

Furthermore, R.C. 5717.02 provides that this board only has jurisdiction over appeals from a final determination made by the Tax Commissioner. In *French v. Limbach* (1991), 59 Ohio St.3d 153, the court held that “the BTA has jurisdiction to hear appeals only from the *final determinations* of the Tax Commissioner.” *Id.* at 154. See, also, *Toledo Blank, Inc. v. Zaino* (Aug. 24, 2001), BTA No. 1999-L-333, unreported, and *Robinson v. Zaino* (Feb. 15, 2002), BTA No. 2001-A-669, unreported.

Based on the record before us, appellants have failed to demonstrate that there was any final determination of the Tax Commissioner from which they could appeal. Therefore, appellants have failed to invoke the jurisdiction of this board.

Therefore, it is the decision and order of the Board of Tax Appeals that the notice of appeal filed by the appellants be dismissed.