

OHIO BOARD OF TAX APPEALS

Carol and Richard Bowles,	)	CASE NO. 2009-V-188
	)	
Appellants,	)	(SCHOOL DISTRICT INCOME
	)	TAX)
vs.	)	
	)	ORDER
Richard Levin, Tax	)	
Commissioner of Ohio,	)	(Requiring Appellants to Show
	)	Cause)
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 Laurence D. Pratt Assistant Attorney General Taxation Section State Office Tower, 25th Floor 30 East Broad Street Columbus, Ohio 43215-3248

Entered February 17, 2009

The Board of Tax Appeals is considering this matter, sua sponte, based on a review of the cases before this board.

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.

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

“Such appeals shall be taken by the filing of a notice of appeal with the board, and with the tax commissioner \*\*\* within sixty days after notice of the \*\*\* determination \*\*\* by the commissioner \*\*\* has been given or otherwise evidenced as required by law.” (Emphasis added.)

As an administrative agency, 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.

It is therefore the order of this board that the appellants show cause as to why this board should not dismiss this instant appeal for lack of a final determination issued by the Tax Commissioner. All parties who wish to be heard upon the question of the legal sufficiency of the appellant’s notice of appeal shall file a written response to this order within fourteen days of its issuance.

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