

## OHIO BOARD OF TAX APPEALS

Raymond and Celia Field,	)	CASE NO. 2009-V-446
	)	
Appellants,	)	(REAL PROPERTY TAX)
	)	
vs.	)	DECISION AND ORDER
	)	
Montgomery County Board of Revision and the Montgomery County Auditor,	)	
	)	
Appellees.	)	
	)	

APPEARANCES:

For the Appellants		- Raymond and Celia Field, pro se 510 East Wenger Road Englewood, OH 45322-2832
For the County Appellees		- Mathias H. Heck, Jr. Montgomery County Prosecutor Laura Mariani Assistant Prosecuting Attorney 301 West Third Street P.O. Box 972 Dayton, OH 45422

Entered May 5, 2009

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

This appeal is now being considered upon an order requiring appellants to show cause as to why the instant appeal should not be dismissed. The appellants have failed to respond to this board's order.

On March 23, 2009 the appellants sent this board correspondence, which states:

“Would like to set time to speak with a tax appeals person concerning our property taxes.

“Live in the City of Englewood, OH, in the County of Montgomery.

“Would appreciate time between April 27<sup>th</sup> – May 1<sup>st</sup> 2009.

“This regards property taxes decreased to \$100 per year in 1997 and Montgomery County reappraisal was sent but with no reason for the reappraisal much higher amount than other people’s property taxes in this area.”

This board had preliminarily construed the correspondence as a notice of appeal. However, absent from this document is the identification of a parcel, any indication of value as determined by the Montgomery County Board of Revision, any requested change in value, or an attached decision letter from the BOR.

Pursuant to R.C. 5701.01, this board is vested with the authority to consider appeals from decisions of county boards of revision. However, appellants lack a decision of the Montgomery County Board of Revision from which an appeal could be taken.

R.C. 5717.01 provides, in relevant 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 section 5715.20 of the Revised Code.”

The Ohio Supreme Court has consistently held that the requirements of R.C. 5717.01 are mandatory, and that compliance therewith is essential to vest jurisdiction in the Board of Tax Appeals. *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68. Failure to comply with the appellate statute is fatal to the appeal. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192. See, also, *Mentor Exempted Village School Dist. Bd. of Edn. v. Lake Cty. Bd. of Revision*

(1980), 61 Ohio St.2d 332; *Cleveland City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (1973), 34 Ohio St.2d 231.

Given the record before us, we necessarily conclude that we lack the requisite jurisdiction over the instant appeal. It is the decision and order of the Board of Tax Appeals that the instant matter be dismissed.

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