

OHIO BOARD OF TAX APPEALS

Raymond and Celia Field,)	
)	CASE NO. 2009-V-446
Appellants,)	
)	(REAL PROPERTY TAX)
vs.)	
)	ORDER
Montgomery County Board of Revision and)	
the Montgomery County Auditor,)	(Requiring Appellants to
)	Show Cause)
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 April 7, 2009

The Board of Tax Appeals is considering this matter, sua sponte, following a review of correspondence which has been construed as a notice of appeal filed with this board on March 23, 2009. In the correspondence, the appellants state:

“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 27th – May 1st 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." Notice of Appeal.

This board has 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 a county board of revision. However, it appears the appellants may lack a decision of the Montgomery County Board of Revision from which an appeal could be taken.

Accordingly, it is the order of this board that appellants show cause as to why this board should not dismiss this matter as not having been filed in compliance with R.C. 5717.01. All parties who wish to be heard upon the question of the legal sufficiency of appellants' filing shall file a written response to this order within fourteen days of its issuance.

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