

OHIO BOARD OF TAX APPEALS

Cheryl Schroyer,)	CASE NO. 2009-V-875
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Montgomery County Board of Revision and)	(Requiring Appellant to
the Montgomery County Auditor,)	Show Cause and Requiring
)	BOR to Submit Certification
Appellees.)	or Statutory Transcript)
)	

APPEARANCES:

For the Appellants	- Cheryl Schroyer, pro se 1108 Eureka Drive Dayton, OH 45419
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 June 9, 2009

The Board of Tax Appeals is considering this matter, sua sponte, following a review of a notice of appeal filed with this board on May 29, 2009. Attached to appellant’s notice of appeal is a copy of a letter regarding the Montgomery County Auditor’s 2008 reappraisal process.¹

Absent from the notice of appeal is the identification of a tax year or an attached decision letter from the BOR.

¹ The letter provides the auditor’s 2008 value for appellant’s property and further directs the reader to file a complaint with the Montgomery County Board of Revision on or before March 31, 2009.

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 appellant 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 appellant show cause as to why this board should not dismiss this matter as not having been filed in compliance with R.C. 5717.01. It is further ordered that the Montgomery County Board of Revision either 1) certify a statutory transcript of the proceedings below, or, 2) certify the absence of a 2008 complaint filed against the subject property. 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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