

OHIO BOARD OF TAX APPEALS

Kenneth A. Bauman,)	CASE NOS. 99-M-806
)	
Appellant,)	(INCOME TAX)
)	
vs.)	ORDER
)	
James J. Lawrence,)	(Disposition after Defective Appeal)
Tax Commissioner of Ohio,)	
)	Link to Decision of April 7, 2000
Appellee.)	

APPEARANCES:

For the Appellant -	Kenneth Bauman, Attorney-at-Law P.O. Box 12 LaSalle, Michigan 48145
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For the Appellee -	Betty D. Montgomery Attorney General of Ohio By: Richard C. Farrin Assistant Attorney General State Office Tower-16 th Floor 30 East Broad Street Columbus, Ohio 43266-0410
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Entered June 23, 2000

Mr. Johnson, Ms. Jackson and Mr. Manoranjan concur.

This matter comes to be considered once again by this Board upon notice that appellant attempted the filing of a Notice of Appeal from this Board's decision and order to the Ohio Supreme Court.

The Board of Tax Appeals recognizes that under date of April 7, 2000, we journalized a decision and order wherein we affirmed the final determination of Tax Commissioner in this matter which decision and order was

served upon appellant by certified mail properly addressed to the appellant and deposited with the United States Postal Service on said date, as prescribed by R.C. 5717.03. On or about June 7, 2000 the appellant filed notice with this Board of an appeal to the Ohio Supreme Court.

Pursuant to R.C. 5717.04, appeals from a determination of this Board must be taken within thirty days after the date of the entry of the decision of the Board upon its journal. As the purported Notice of Appeal was not presented within the time prescribed by law, the appellant failed to perfect an appeal with the Ohio Supreme Court. It has come to the Board's attention that no notice of appeal has been accepted for filing with the Ohio Supreme Court. Therefore, and in order to finally dispose of the matter, the Board finds that its Decision and Order of April 7, 2000 has been made final by operation of law. Therefore, the matter is closed.