



## **INSTRUCTIONS FOR APPELLANT**

Use this form when an appeal is made to the Board of Tax Appeals from a decision of the Tax Commissioner under the provisions of R.C. 5717.02, or a Municipal Board of Appeal under the provisions of R.C. 5717.011. This form is not intended to be a comprehensive review of the issues that may arise when filing a notice of appeal before the Board of Tax Appeals.

**A COPY OF THE NOTICE OF APPEAL MUST BE FILED WITH BOTH THE BOARD OF TAX APPEALS AND THE TAX COMMISSIONER or MUNICIPAL BOARD OF APPEAL, DEPENDING UPON WHICH BODY ISSUED THE DECISION APPEALED, AND ALL OPPOSING PARTIES.** In order to expedite the resolution of this appeal, the copy filed with the Board of Tax Appeals should be filed electronically at \*\*\*\*\*. It can also be delivered in person, or sent by certified mail, express mail, or authorized delivery service, to the Board of Tax Appeals, 24th Floor, State Office Tower, 30 East Broad Street, Columbus, Ohio 43215. All copies of the notice of appeal must be filed/served within sixty days after the appellant receives notice of the decision. Otherwise, the Board of Tax Appeals will be without jurisdiction to decide the appeal and it will be dismissed. If a notice of appeal is filed by certified mail, express mail, or authorized delivery service, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service at the time of collection shall be treated as the date of filing. The notice of appeal **MUST** contain a short and plain statement of the claimed errors showing that the appellant is entitled to relief as well as the relief to which the appellant claims to be entitled.

**A copy of the decision being appealed MUST be attached to expedite processing.**

**Small Claims-R.C. 5703.021** An appeal may be assigned to the small claims docket only with taxpayer consent. A decision issued by the board in an appeal assigned to the small claims docket is conclusive as to all parties, may not be appealed, and shall not be considered as precedent in any other case, hearing, or proceeding. Eligibility for small claims in appeals from decisions is restricted to those in which the amount in controversy does not exceed ten thousand dollars (\$10,000) exclusive of interest and penalty. Hearing of small claims, if requested, will be by telephone.