

OHIO BOARD OF TAX APPEALS

Andy Breece,)
) CASE NO. 2004-A-1011
 Appellant,)
)
 vs.) (REAL PROPERTY TAX)
)
 Erie County Board of Revision and)
 Erie County Auditor,) DECISION AND ORDER
)
 Appellees.)

APPEARANCES:

For the Appellant - Andy Breece, pro se
3519 Front Street
San Diego, CA 92103

For the County Appellees - Rich, Crites & Dittmer, LLC
James R. Gorry
300 East Broad Street, Suite 300
Columbus, Ohio 43215

Entered March 18, 2005

Ms. Jackson, Ms. Margulies, and Mr. Eberhart concur.

This appeal is now considered by the Board of Tax Appeals following the issuance of our order requiring that the “appellant show cause why this board should not dismiss the instant appeal for failure to file in a timely fashion with the board of revision.” Our order was premised upon the statutory requirements of R.C. 5717.01, which specifically provide in pertinent part, as follows:

“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. * * * Such appeal shall be taken by the filing of a notice of appeal, in person or by certified mail, express mail, or authorized delivery service, with the board of tax appeals *and* with the county board of revision. * * * ” (Emphasis added.)

In our order, we briefly set forth the pertinent facts of the instant appeal, as follows:

“The county board of revision, in the statutory transcript certified to this board, indicates that the board of revision’s decision was mailed to appellant on August 23, 2004. Appellant filed his notice of appeal with this board on September 22, 2004, and with the county board of revision on September 24, 2004, i.e., two days late.”

Mr. Breece responded to the show cause order, but did not provide any evidence that his filing with the BOR was made in a timely fashion.

The requirements of R.C. 5717.01 are specific and mandatory in nature. When a statute confers the right of appeal, adherence to the terms and conditions set forth therein is essential to the enjoyment of the right conferred. *American Restaurant and Lunch Co. v. Glander* (1946), 147 Ohio St. 147. The statutory requirements for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Bd. of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332. As strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, and since nothing in the record indicates that appellant filed his notice of appeal with the county board of revision within 30 days of the mailing of the decision letter issued by the board of revision, the Board of Tax Appeals does not have jurisdiction to consider the instant matter.

Accordingly, it is the order of the Board of Tax Appeals that the above-styled matter must be, and hereby is, dismissed.

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