

OHIO BOARD OF TAX APPEALS

Frank E. Ortolani, and)
Eleonore H. White,)
)
Appellants,)
)
vs.)
)
Erie County Board of Revision, and)
Erie County Auditor,)
)
Appellees.)

APPEARANCES:

For the Appellants - No Appearance
Frank E. Ortolani
Eleonore H. White
516 East Parish Street
Sandusky, Ohio 44870

Notice of Appeal - Richard E. Grubbe
Filed By 516 East Parish Street
Sandusky, Ohio 44870

For the Appellees - Kevin J. Baxter
Erie County Prosecuting Attorney
247 Columbus Avenue
Suite 319
Sandusky, Ohio 44870

Entered March 11, 2005

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

The Board of Tax Appeals is considering this matter pursuant to a purported notice of appeal filed on behalf of Frank E. Ortolani and Eleonore H. White (“appellants”). The appellants have attempted to appeal from a decision of the Erie County Board of Revision that dismissed appellants’ complaint challenging the auditor’s value of the subject real property for tax year 2003.

On August 9, 2004 counsel for the appellees filed a motion to dismiss the appeal. On September 15, 2004 this board issued an order requiring the appellants to show cause why the appeal should not be dismissed. The appellants failed to respond to the show cause order or to the motion to dismiss.

The statutory transcript indicates that the board of revision mailed its decision by certified mail to all parties on April 16, 2004. The appellants filed the purported notice of appeal with this board on April 23, 2004. The board of revision has not received a copy of the notice of appeal.

R.C. 5717.01 provides in pertinent part:

“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 division (A) of 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.”

Appellants’ purported notice of appeal has not been filed with the board of revision within the thirty-day limit mandated by R.C. 5717.01. Therefore, the appeal is dismissed.¹

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¹ The board acknowledges that other issues regarding the sufficiency of the complaint are present. However, based upon our decision today, we decline to address those issues.