

OHIO BOARD OF TAX APPEALS

Cynthia Jayne Welce,) CASE NO. 2004-J-534
)
Appellant,) (REAL PROPERTY TAX)
)
vs.) DECISION AND ORDER
)
Columbiana County Board of Revision,)
and Columbiana County Auditor,)
)
Appellees.)

APPEARANCES:

For the Appellant - Cynthia Jayne Welce, pro se
46766 Clarkson Road
Rogers, Ohio 44455

For the Appellees - Robert L. Herron
Columbiana County Prosecuting Attorney
Nicholas M. Barborak
Assistant Prosecuting Attorney
Courthouse
105 South Market Street
Lisbon, Ohio 44432-1295

Entered June 24, 2005

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

The Board of Tax Appeals is considering this matter pursuant to a notice of appeal filed by Cynthia Jayne Welce (“appellant”). Appellant has attempted to appeal from a decision of the Columbiana County Board of Revision (“BOR”) that determined the value of the subject real property for tax year 2003. The property is located in Middleton Township, Beaver Local School District, and is identified on the auditor’s records as parcel 45-03042.000.

The transcript certified by the BOR states that it issued its decision on May 25, 2004 and mailed the decision by certified mail to all parties on June 2, 2004. The transcript further states that a copy of the notice of appeal was received by the BOR on July 6, 2004. On April 11, 2005 this board issued an order requiring the appellant to show cause why the appeal should not be dismissed. No response to the show cause order has been filed.

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.”

The requirements of R.C. 5717.01 are jurisdictional and must be strictly complied with to invoke the jurisdiction of the Board of Tax Appeals. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 57 Ohio St.3d 192; *Consolidated Freightways, Inc. v. Summit Cty. Bd. of Revision* (1986), 21 Ohio St.3d 17; *Bd. of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332.

R.C. 5717.01 specifically mandates that a notice of appeal must be filed with both the Board of Tax Appeals and the county board of revision within thirty days after notice of the board of revision’s decision is mailed. The failure to comply with the requirements of R.C. 5717.01 will properly lead to a dismissal of

the appeal. *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68;
Austin Co. v. Cuyahoga Cty. Bd. of Revision, supra.

The appellant's purported notice of appeal clearly was not filed with the BOR within thirty days after notice of the decision of the BOR was mailed. Accordingly, the Board of Tax Appeals finds that it is without jurisdiction to consider the merits of the appeal. Therefore, the board determines that this matter should be, and hereby is, dismissed.

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