

**OHIO BOARD OF TAX APPEALS**

John Ditterline, )  
 )  
 Appellant, ) (REAL PROPERTY TAX)  
 )  
 vs. ) DECISION AND ORDER  
 )  
 Brown County Board of Revision, and )  
 Brown County Auditor, )  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - John Ditterline, pro se  
4779 Tri Co Hwy  
Mt. Orab, Ohio 45154

For the Appellees - Alan R. Corbin  
Brown County Prosecuting Attorney  
Thomas Brennan  
Assistant Prosecuting Attorney  
200 East Cherry Street  
Georgetown, Ohio 45121

Entered April 1, 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 John Ditterline (“appellant”). Appellant has appealed from a decision of the Brown County Board of Revision (“BOR”) that determined the value of the subject real property for tax year 2003. The property is located in Green Township and is identified on the auditor’s records as parcel 10-017820.

On February 11, 2005 this board entered an order requiring the appellant to show cause “why the appeal should not be remanded with orders to dismiss appellant’s complaint.” The appellant failed to respond to the show cause order.

R.C. 5715.19(A)(1) provides in pertinent part:

“\*\*\* a complaint \*\*\* shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year \*\*\*.”

The statutory transcript filed by the BOR indicates that the Brown County Auditor received appellant’s complaint on September 12, 2003, which is well past the March 31 deadline if the intent was to challenge tax year 2002. If the intent was to file for 2003, as suggested by the complaint, then it is premature.

Full compliance with R.C. 5715.19 is necessary before a county board of revision is empowered to act on the merits of a claim. *Stanjim Co. v. Board of Revision* (1974), 67 Ohio St.2d 296. The board finds that the appellant failed to comply with the mandatory requirement of R.C. 5715.19 and therefore, the BOR lacked jurisdiction to determine the merits of appellant’s complaint. See, e.g., *Bill v. Ottawa Cty. Bd. of Revision* (Nov. 5, 2004), BTA No. 2004-A-920, unreported; *Mr. Gasket Co. v. Cuyahoga Cty. Bd. of Revision* (May 12, 1995), BTA No. 1994-B-785, unreported. Accordingly, the appeal is remanded to the BOR with orders to dismiss appellant’s complaint.

ohiosearchkeybta