

OHIO BOARD OF TAX APPEALS

Jorge Mejia,)
)
 Appellant,)
)
 vs.)
)
 Cuyahoga County Board of Revision,)
 Cuyahoga County Auditor, and the)
 Cleveland Municipal School District)
 Board of Education,)
)
 Appellees.)

CASE NO. 2004-V-434
(REAL PROPERTY TAX)
DECISION AND ORDER

APPEARANCES:

- For the Appellants - Jorge Mejia, pro se
4517 State Road
Cleveland, OH 44109

- For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
Assistant Prosecuting Attorney
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- For the Appellee BOE - Britton, Smith, Peters & Kalail
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Entered March 11, 2005

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

This appeal is now being considered upon an order requiring appellant Mr. Jorge Mejia to show cause as to why the instant appeal should not be dismissed. Mr. Mejia has not responded to this board’s order. Furthermore, counsel for the Cleveland Municipal School District Board of Education (“BOE”) has filed a motion to dismiss predicated upon the same reasons set forth in this board’s order.

The statutory transcript (“S.T.”) certified to this board by the Cuyahoga County Auditor (“auditor”) indicates that appellant failed to serve a copy of the notice of appeal upon the Cuyahoga County Board of Revision (“BOR”) within thirty (30) days after the May 5, 2004 mailing of the BOR’s decision pursuant to R.C. 5717.01.

R.C. 5717.01 provides, in relevant 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 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.)

The Ohio Supreme Court has consistently held that the requirements of R.C. 5717.01 are mandatory, and that compliance therewith is essential to vest jurisdiction in the Board of Tax Appeals. *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68. Failure to comply with the appellate statute is fatal to the appeal.¹ *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192. See, also, *Mentor Exempted Village School Dist. Bd. of Edn. v. Lake Cty. Bd. of Revision* (1980), 61 Ohio St.2d 332; *Cleveland City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (1973), 34 Ohio St.2d 231.

Given the record before us, we necessarily conclude that the notice of appeal was not timely served on the BOR and that we lack the requisite jurisdiction

¹ Once the thirty-day period for filing a notice of appeal has expired and the decision of the BOR has become final, the Board of Tax Appeals is without authority to hear the appeal. See *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision*, 87 Ohio St.3d 363, 2000-Ohio-452; *Lutz v. Evatt* (1945), 144 Ohio St. 635.

over the instant appeal. It is the decision and order of the Board of Tax Appeals that the instant matter be dismissed.

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