

## OHIO BOARD OF TAX APPEALS

Ruiqiang Long & Yaping Huang,	)	
	)	CASE NO. 2005-G-282
Appellants,	)	
	)	(REAL PROPERTY TAX)
vs.	)	
	)	DECISION AND ORDER
Franklin County Board of Revision	)	
and Franklin County Auditor,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellants	-	Ruiqiang Long & Yaping Huang, pro se 6710 Upper Brook Way New Albany, Ohio 43054
For the County Appellees	-	Ron O'Brien Franklin County Prosecuting Attorney Paul M. Stickel Assistant Prosecuting Attorney 373 South High Street 20 <sup>th</sup> Floor Columbus, Ohio 43215

Entered June 17, 2005

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

This cause and matter is now considered by the Board of Tax Appeals upon a “motion to dismiss” filed herein by counsel for the Franklin County Board of Revision (“BOR”). The basis for the motion is that the appellants did not file a copy of the notice of appeal in this matter with the BOR pursuant to the requirements of R.C. 5717.01, thereby failing to invoke the jurisdiction of this board. The appellants have not filed a response to the motion.

R.C. 5717.01 sets forth the procedure to appeal a decision of a county board of revision to the Board of Tax Appeals, and provides, in pertinent part, as follows:

“An appeal from a decision of the 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 statutory transcript reflects that the BOR mailed the decision in the instant matter by certified mail to the appellant on February 17, 2005. The appellants’ notice of appeal was filed with this board on March 7, 2005. The statutory transcript reflects that no copy of the notice of appeal was filed with the BOR.

Although dismissal of this appeal may appear harsh, we note our decision in *Martinovich v. Montgomery Cty. Bd. of Revision* (Sept. 24, 1985), BTA No. 1982-B-589, unreported, in which we held:

“This Board is mindful of the fact that the appellant elected to proceed on his own behalf as he is surely entitled to do. Nevertheless, whether a party wishing to appeal to this Board acts for himself or through an authorized representative, the action taken must comply with the jurisdictional requirements prescribed by the Ohio General Assembly in order to perfect an appeal in conformity with statutory terms and conditions.” *Id.* at 7.

In the present case, the record reflects that no notice of appeal was timely filed with the BOR. 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.

Since the record reflects that the appellants failed to comply with the requirements of R.C. 5717.01, and strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, we find that this board has no jurisdiction to consider the instant appeal. Therefore, it is the order of the Board of Tax Appeals that the above-captioned matter must be, and hereby is, dismissed.

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