

Upendra S. Patel, )	)	
Appellant, )	)	CASE NO. 96-G-957
vs. )	)	(REAL PROPERTY TAX)
Miami County Board of Revision )	)	
and Miami County Auditor, )	)	DECISION AND ORDER
Appellees. )	)	

APPEARANCES:

- |                   |   |  |
|-------------------|---|--|
| For the Appellant | - | Upendra S. Patel , <u>Pro se</u><br>1685 Creekwood Drive<br>Troy, Ohio 45373                                       |
| For the County    | - | Jeffrey A. Rich<br>Teaford, Rich & Wheeler<br>Special Counsel<br>20 East Broad Street<br>Columbus, Ohio 43215-3682 |

Entered March 14, 1997

Mr. Johnson, Ms. Jackson and Mr. Manoranjan Concur.

This cause and matter came on to be considered by the Board of Tax Appeals upon a notice of appeal filed herein under date of July 26, 1996, by the above-named appellant from a decision of the Board of Revision dated July 9, 1996, where said Board of Revision determined the value of the subject real property for tax year 1995.

The appellant waived hearing for this matter, and requested that it be decided on the record. Counsel for the county appellees concurred.

A review of the statutory transcript reveals that no notice of appeal was filed with the Board of Revision. The Auditor

of Miami County certified that a copy of the notice of appeal was  
not received by said county board of revision. Further, Exhibit H  
of the statutory transcript, signed by the Secretary of the Miami  
County Board of Revision states as follows:

"PROOF OF SERVICE was never rendered to  
Uprendra (SIC) S. & Brenda Patel, (BTA case #  
96-G-957) due to lack of receiving a NOTICE OF  
APPEAL from the above mentioned parties.

"I attest this statement to be a true  
and accurate statement."

R.C. 5717.01 provides the jurisdictional requirements to  
perfect an appeal to this Board from a decision of a county board  
of revision. Specifically, 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 section 5715.20 of  
the Revised Code. Such an appeal may be taken  
by the county auditor, the tax commissioner,  
or any board, legislative authority, public  
official, or taxpayer authorized by section  
5715.19 of the Revised Code to file complaints  
against valuations or assessments with the  
auditor. Such appeal shall be taken by the  
filing of a notice of appeal, either in person  
or by certified mail, with the board of tax  
appeals and with the county board of  
revision."

(Emphasis added)

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.

In the instant matter, the appellant waived hearing and requested that the case be decided on the record. The record before this Board evidences that no notice of appeal was filed with the Board of Revision.

Giving consideration to the record in this matter, the Board of Tax Appeals finds and determines that no notice of appeal was filed with the Board of Revision within the time prescribed by law. Since strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this Board, we are constrained to find we lack jurisdiction to consider this matter.

Therefore, it is the order of the Board of Tax Appeals that the above-styled matter must be, and hereby is, dismissed ohiosearchybtad.