

**OHIO BOARD OF TAX APPEALS**

|  |   |                     |
|--|---|---------------------|
| Terri Salvati, Trustee for Mabel B. Hicks, | ) |                     |
|  | ) | CASE NO. 98-G-861   |
| Appellant,                                 | ) |                     |
|  | ) | (REAL PROPERTY TAX) |
| vs.  | ) |                     |
|  | ) | DECISION AND ORDER  |
| Butler County Board of Revision and        | ) |                     |
| Butler County Auditor,                     | ) |                     |
|  | ) |                     |
| Appellees.                                 | ) |                     |

APPEARANCES:

For the Appellant - Terri Salvati, *pro se*  
1400 Clovernook Drive  
Hamilton, Ohio 45013

For the County Appellees - Robin N. Piper  
Butler County Prosecuting Attorney  
By: Dan Ferguson  
Government Services Center, 11<sup>th</sup> Floor  
P.O. Box 515  
315 High Street  
Hamilton, Ohio 45012-0515

ENTERED: September 28, 2001

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

This matter is now considered by the Board of Tax Appeals following the Board’s sua sponte review of its docket. It appears from the record in this matter that the appellant filed a notice of appeal from the board of revision’s decision in BOR # 98-260

with this Board and with the Court of Common Pleas, Butler County, Ohio. The Court of Common Pleas proceeded to consider the matter, and entered a Judgment Entry for BOR # 98-260 dated February 3, 1999.

R.C. 5717.05 addresses the issue of filing with both the Board of Tax Appeals and the Court of Common Pleas, and provides, in pertinent part, as follows:

“When the appeal has been perfected by the filing of notice appeal as required by this section, and an appeal from the same decision of the county board of revision is filed under section 5717.01 of the Revised Code with the board of tax appeals, the forum in which the first notice of appeal is filed shall have exclusive jurisdiction over the appeal.”

Since the Court of Common Pleas retained jurisdiction over the appeal, and proceeded to render a decision in the case, the appeal before this Board is moot. Therefore, it is the decision and order of the Board of Tax Appeals that the above-captioned appeal must be, and hereby is, dismissed.

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