

**OHIO BOARD OF TAX APPEALS**

Jack E. Robinson, ) Case No. 99-N-714  
 )  
 Appellant, )  
 )  
 vs. )  
 )  
 Tuscarawas County Board ) (REAL PROPERTY)  
 Of Revision and Tuscarawas )  
 County Auditor, ) DECISION AND ORDER  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - Jack E. Robinson  
8816 Blizzard Ridge Road  
Uhrichsville, Ohio 44683

For the County - Michael Cochran  
Asst. Tuscarawas Cty. Prosecutor  
Courthouse  
New Philadelphia, Ohio 44663

Entered: May 26, 2000

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

This matter is before the Board of Tax Appeals upon a notice of appeal filed by Jack Robinson appealing a decision of the Tuscarawas County Board of Revision. A hearing was scheduled, and Mr. Robinson contacted us prior to the hearing indicating he would not be attending. The county was represented by counsel. At the hearing, counsel for the county made a motion to dismiss the appeal, stating the appeal was not filed with this Board in compliance with R.C. 5717.01.

A party has no inherent right to appellate review. In *Leiphart Lincoln-Mercury, Inc. v. Bowers* (1958), 107 Ohio App. 259, at 264 the Court held:

"The courts of Ohio have fully recognized as fundamental and elementary that a litigant has no inherent right of appeal or review, that there is no common law right of appeal, which right is purely statutory, and that to have jurisdiction of an appeal, provisions of law providing the method of appeal must be complied with."

R.C. 5717.01 sets forth the requirements governing the filing of a notice of appeal from decisions of county boards of revision, and provides in 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."

The requirements for filing a notice of appeal pursuant to R.C. 5717.01 are specific and mandatory, and compliance with these requirements is essential to invoke the jurisdiction of the Board of Tax Appeals. See *American Restaurant & 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. *Board of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332.

The statutory transcript of the proceedings before the board of revision indicates the three decisions of the board of revision, all dated May 18, 1999, were mailed to Mr. Robinson by certified mail on May 18, 1999. The notice of appeal was filed with this Board, by certified mail, on June 18, 1999. The statutory transcript indicates the notice of appeal was filed with the board of revision on June 21, 1999.

As an administrative agency, we have no power to act unless the jurisdictional prerequisites are satisfied. Any action this Board might endeavor to take without jurisdiction would be null and void. See *Leiphart, supra*. In *American Restaurant, supra*, the Court held:

"These requirements are specific and in terms that are mandatory. The very statute which authorizes the appeal prescribes the conditions and procedure under and by which such appeal may be perfected. Where a statute confers the right of appeal, adherence to the conditions imposed is essential to the enjoyment of the right conferred. The party who seeks to exercise this right, must comply with whatever terms the statute of the state impose upon him as conditions to its enjoyment."

Upon careful review of the record before us we find that Mr. Robinson has not complied with the jurisdictional provisions of R.C. 5717.01 in that the notice of appeal was filed with this Board, and the board of revision, past the thirtieth day. Having so determined, we must dismiss this appeal. It is therefore the Order of the Board of Tax Appeals that the subject appeal be dismissed for lack of jurisdiction.