

OHIO BOARD OF TAX APPEALS

Received

JAN 27 2025

Ashtabula County Auditor
Scott Yamamoto

DANIEL P CELL, (et. al.),)	
)	
Appellant(s),)	CASE NO(S). 2024-1430
)	
vs.)	
)	(REAL PROPERTY TAX)
ASHTABULA COUNTY BOARD)	
OF REVISION, (et. al.),)	DECISION AND ORDER
)	
Appellee(s).)	

APPEARANCES:

For the Appellant(s) - DANIEL P CELL
 Represented by:
 DANIEL CELL
 1990 SHORT ROAD
 THOMPSON, OH 44086

For the Appellee(s) - ASHTABULA COUNTY BOARD OF REVISION
 Represented by:
 GENE C. BARRETT
 ASSISTANT PROSECUTING ATTORNEY
 ASHTABULA COUNTY
 25 WEST JEFFERSON STREET
 JEFFERSON, OH 44047-1092

Entered Tuesday, January 21, 2025

Ms. Clements and Ms. Allison concur.

This case is before the Board on a motion to dismiss. R.C. 5717.01 provides that a party appealing a decision of a board of revision ("BOR") must file a notice of appeal with this Board and the BOR within thirty days after the BOR issues its decision. If a party fails to comply with this requirement, this Board must dismiss the appeal. *Hope v. Highland County Board of Revision*, 56 Ohio St.3d 68 (1990). The movant in this case claims that the appellant did not submit the notice of appeal to this Board and the BOR on time. After reviewing the motion, the existing record, and any responses submitted within the deadline, we have determined that the appellant did not comply with R.C. 5717.01. Therefore, this appeal is dismissed.

BOARD OF TAX APPEALS		
RESULT OF VOTE	YES	NO
Ms. Clements	AC	
Ms. Allison	KYA	

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Kathleen M. Crowley, Board Secretary