

IN THE COURT OF APPEALS OF OHIO

TENTH APPELLATE DISTRICT

Board of Education of the Worthington City Schools,	:	
	:	
Appellant-Appellee,	:	
	:	
v.	:	No. 11AP-145
	:	(B.T.A. No. 2008-M-1885)
Franklin County Board of Revision et al.,	:	
	:	(REGULAR CALENDAR)
Appellees-Appellees,	:	
	:	
(Moo-Jae Pak,	:	
	:	
Appellee-Appellant).	:	
	:	

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D E C I S I O N

Rendered on September 8, 2011

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*Rich & Gillis Law Group, LLC, and Allison J. Crites, for  
appellee Board of Education of the Worthington City  
Schools.*

*Bellinger & Donahue, and Kerry M. Donahue, for appellant.*

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APPEAL from the Ohio Board of Tax Appeals

TYACK, J.

{¶1} This is an appeal filed by Moo-Jae Pak ("Pak") from the decision of the Ohio Board of Tax Appeals ("BTA") which remanded the case to the Franklin County Board of

Revisions ("BOR") with instructions to dismiss. Pak failed to serve the tax commissioner, who must be made a party to an appeal of a BTA decision. For this reason, we dismiss this appeal.

{¶2} Pak owns a building within the Worthington City School District and initiated a proceeding before the BOR by filing a complaint against the calculated valuation of his property for the 2007 tax year. The Board of Education of the Worthington City School District ("Worthington Schools") filed a counter complaint which sought to maintain the valuation. The BOR reduced the value of the property and Worthington Schools appealed to the BTA.

{¶3} Worthington Schools filed a motion to dismiss with the BTA based on Pak's failure to complete question eight of the complaint to the BOR which goes to the core of procedural efficiency and causes the BOR to lose subject-matter jurisdiction.

{¶4} The BTA found that Pak did not provide an answer to question eight, which seeks the increase or decrease in taxable value sought by the complainant. With failing to answer this question, the BTA found that the BOR lacked jurisdiction.

{¶5} Pak seeks to appeal the BTA's decision. R.C. 5717.04 requires service on the tax commissioner who must be made an appellee if seeking to challenge a BTA decision. The Ohio Supreme Court makes this clear in *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091. Pak failed to serve the tax commissioner or make it a party. Pak's failure in this case to comply with its statutory obligation to serve the notice of appeal deprives this court of jurisdiction to consider the appeal. See *Am. Restaurant & Lunch Co. v. Glander* (1946), 147 Ohio St. 147,

paragraph one of the syllabus ("Where a statute confers the right of appeal, adherence to the conditions thereby imposed is essential to the enjoyment of the right conferred.").

{¶6} Accordingly, the appeal is dismissed.

*Appeal dismissed.*

BRYANT, P.J., and KLATT, J., concur.

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