IN THE COURT OF APPEALS OF IOWA

No. 2-150 / 11-1630
Filed May 9, 2012

JEREMIE J. COOKSEY,
Petitioner-Appellant,

vs.

CARGILL MEAT SOLUTIONS,
Respondent-Appellee,

Appeal from the Iowa District Court for Polk County, Scott D. Rosenberg, Judge.

Cooksey appeals the district court's dismissal of his petition for judicial review. **AFFIRMED.**

Harry W. Dahl and Pamela G. Dahl of Harry W. Dahl, P.C., Des Moines, and Philip F. Miller of Philip F. Miller Law Office, West Des Moines, for appellant.

Andrew T. Tice of Ahlers & Cooney, P.C., Des Moines, for appellee Cargill Meat Solutions Corp.

Richard R. Autry, Des Moines, for Employment Appeal Board.

Heard by Vogel, P.J., and Tabor and Bower, JJ.

VOGEL, P.J.

Jeremie Cooksey appeals the district court's dismissal of his petition for judicial review based on his failure to name the Employment Appeal Board as a respondent in his appeal from the Board's denial of his claim for unemployment benefits. Cooksey contends the district court should not have dismissed his petition as he substantially complied with Iowa Code section 17A.19(4) (2011) by identifying the Board in the petition and then mailing the Board a copy of his petition. He extends this argument by contending the Board was not prejudiced. Cooksey also asserts section 17A.19(4) is unconstitutional on its face and as applied, as it places different procedural requirements on claimants appealing the denial of unemployment benefits than those appealing the denial of workers' compensation benefits.

I. BACKGROUND AND PROCEEDINGS.

Cooksey was denied unemployment benefits in a December 27, 2010 decision of an administrative law judge after he was terminated from his employment at Cargill Meat Solutions. Cooksey appealed this decision to the Board, which affirmed the denial on March 7, 2011. After his application for a rehearing with the Board was denied, Cooksey filed a petition for judicial review on May 3, 2011, naming his former employer, Cargill, as "Employer Defendant," but failing to name the Board as a respondent as required by Iowa Code section

17A.19(4).[1] Cooksey identified the Board in the first paragraph of the petition by stating he was appealing the final agency action of the Employment Appeal Board, and he also attached a copy of the appeal decision and the denial of his request for rehearing. Cooksey contends he served a copy of the petition for judicial review on the Board. At oral argument before this court, Cargill ceded to the Board a portion of its allocated time to allow the Board to present its position. Here the Board confirmed it received a copy of Cooksey's petition for judicial review, though it is unclear whether such service was perfected.[2]

On May 20, 2011, the Board, as an interested party under Iowa Rule of Civil Procedure 1.431(1),[3] filed a motion to dismiss asserting Cooksey failed to name the Board as a respondent as required by the Code to confer jurisdiction on the district court. Cargill joined in the Board's motion to dismiss. After a hearing, the district court granted the motion on September 6, 2011. Cooksey now appeals.

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[1] Section 17A.19(4) provides:

> The petition for review shall name the agency as respondent and shall contain a concise statement of:
> a. The nature of the agency action which is the subject of the petition.
> b. The particular agency action appealed from.
> c. The facts on which venue is based.
> d. The grounds on which relief is sought.
> e. The relief sought.

[2] The Board, in its motion to dismiss, stated, "The fact that the self-styled Petition was timely served on the EAB does not aid the Petitioner." Cooksey seizes on this statement to support his proposition that the Board does not dispute it was served with a copy of the petition. Cargill, the only appellee on appeal, does not dispute this contention. Under 17A.19(2), service can be obtained by means provided in the Iowa Rules of Civil Procedure or by mailing a copy of the petition to the party or the party's attorney at his/her last known address. Iowa Code § 17A.19(2). "Proof of mailing shall be by affidavit." *Id*. No such affidavit establishing the fact service was obtained on the Board, or when service was made, is contained within the record on appeal in this case.

[3] This rule provides, "A motion is an application made by any party or *interested person* for an order related to the action. It is not a pleading but is subject to the certification requirements of rule 1.413(1)." Iowa R. Civ. P. 1.431(1) (emphasis added).

II. SCOPE OF REVIEW.

We review the district court's dismissal of a petition for judicial review for correction of errors at law. *Strickland v. Iowa Bd. of Med.*, 764 N.W.2d 559, 561 (Iowa Ct. App. 2009). Constitutional claims are reviewed de novo. *In re Morrow*, 616 N.W.2d 544, 547 (Iowa 2000).

III. SUBSTANTIAL COMPLIANCE WITH SECTION 17A.19(4).

While acknowledging he did not "strictly" comply with the pleading requirements of section 17A.19(4), Cooksey contends on appeal he "substantially complied" with the requirements by identifying the Board in the first paragraph of his petition and by mailing the Board a copy of the petition.[4] He contends the Board did not suffer any prejudice[5] by his pleading error, and the district court should not have dismissed his petition.

Invoking the district court's appellate jurisdiction is different than invoking the district court's original jurisdiction. *Anderson v. W. Hodgeman & Sons, Inc.*, 524 N.W.2d 418, 420 (Iowa 1994). The only way the district court can obtain appellate jurisdiction over an executive agency in an administrative appeal is for the parties to comply with the statutory prerequisites. *Id.* at 421 n.2 ("In administrative appeals compliance with the statutory prerequisites for judicial review is required for the district court to obtain jurisdiction."); *Ball v. Iowa Dep't*

[4] Cargill asserts on appeal Cooksey did not preserve error on his substantial compliance argument as Cooksey failed to raise it at the district court. We note the issue of substantial compliance was initially raised by the Board in its motion to dismiss and this motion was joined by Cargill. The district court then dismissed the case "for the reasons as stated in the motion to dismiss." Therefore we consider the issue preserved for our review. *Meier v. Senecaut*, 641 N.W.2d 532, 537 (Iowa 2002).

[5] We note a lack of prejudice is not a requirement for substantial compliance, but is simply one factor considered when determining whether there has been substantial compliance. *Buchholtz v. Iowa Dep't of Pub. Instruction*, 315 N.W.2d 789, 793 (Iowa 1982).

of Job Serv., 308 N.W.2d 54, 55 (Iowa 1981) ("The right of judicial review is conferred by statute, and the procedures prescribed to obtain such review must be followed to confer jurisdiction in the district court. A failure to comply with applicable statutory requirements, accordingly, deprives the court of jurisdiction for judicial review.").

When these prerequisites are not followed, the district court does not obtain jurisdiction and cannot thereafter take any action but to dismiss the case. *See Anderson*, 524 N.W.2d at 421–22 (finding because the district court had no jurisdiction over the judicial review petition as the petition was filed in the wrong county, it also had no jurisdiction to transfer the case to a county where venue would have been proper); *Sioux City Brick & Tile Co. v. Emp't Appeal Bd.*, 449 N.W.2d 634, 639 (Iowa 1989) (holding the district court had no authority to grant an employer leave to amend its petition for judicial review to add other parties); *Ball*, 308 N.W.2d at 55 ("When jurisdiction is wanting for lack of compliance with procedures prescribed by statute, it is the court's duty to refuse to entertain an appeal."); 2 Am. Jur. 2d *Administrative Law* § 529, at 447 (2d ed. 2004) ("Failure to name an indispensable party to an appeal from an administrative agency is not an amendable defect.").

In *Ball*, the worker named the agency in his petition for judicial review, but failed to name his former employer anywhere in the petition as required by the statute at that time. 308 N.W.2d at 55. The supreme court found this failure fatal to the jurisdiction of the district court on judicial review even though Ball mailed a copy of the petition to the employer. *Id*. As in *Ball*, Cooksey failed to comply with the naming requirements in his petition for judicial review, even though he mailed

a copy of the petition to the Board. In accordance with *Ball*, Cooksey's misstep failed to confer jurisdiction on the district court unless substantial compliance applies. *See Green v. Iowa Dep't of Job Serv.*, 299 N.W.2d 651, 654 (Iowa 1980) (finding substantial compliance with the requirement to name the former employer in a petition for further review where the employer was identified in the exhibits attached to the petition).

> Substantial compliance has been defined by our courts to mean:
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> > actual compliance in respect to the substance essential to every reasonable objective of the statute. It means that a court should determine whether the statute has been followed sufficiently so as to carry out the intent for which it was adopted. Substantial compliance with a statute is not shown unless it is made to appear that the purpose of the statute is shown to have been served. What constitutes substantial compliance with a statute is a matter depending on the facts of each particular case.

Brown v. John Deere Waterloo Tractor Works, 423 N.W.2d 193, 194 (Iowa 1988). Our courts have recognized substantial compliance with the pleading and service requirements of section 17A.19 on several occasions. *See id.* (finding the mailing of the notice to the parties two days prior to filing the judicial review petition substantially complied with section 17A.19(2)); *Buchholtz*, 315 N.W.2d at 792 (finding substantial compliance where petition for judicial review named the agency department instead of the agency board or superintendent as there was a "virtual merger of identity" between the entities); *Frost v. S. S. Kresge Co.*, 299 N.W.2d 646, 647–48 (Iowa 1980) (finding substantial compliance where petitioner named the "Industrial Commission" rather than the "Industrial Commissioner" as the respondent in the petition for further review).

For substantial compliance to apply it must be shown that the purpose of the statute has been served. *Brown*, 423 N.W.2d at 194. Unlike the naming requirement the court was faced with in *Green*, 299 N.W.2d at 654, and in *Ball*, 308 N.W.2d at 56,—where the statute merely required parties who were a part of the proceedings at the administrative agency to be named in the petition for judicial review—the provision at issue here required the agency to be named as a *respondent*—a party to the proceeding and the only entity able to confer the relief sought by the claimant. We cannot say that simply identifying the agency in the body of the petition and mailing the agency a copy of the petition fulfilled the purpose of section 17A.19(4). If the purpose of section 17A.19(4) was simply to make sure the agency was somehow identified in the petition, there would be no reason for the legislature to specifically provide for the agency to be named as a "respondent."

In this case, we find Cooksey did not comply—substantially or otherwise—with the requirements of section 17A.19(4). Cooksey did not simply misname the agency, as in *Frost*, 299 N.W.2d at 647, or name the wrong, but closely related, agency, as in *Buchholtz*, 315 N.W.2d at 792. Cooksey failed to name any agency at all. *See Iowa Dep't of Transp. v. Iowa Dist. Ct.*, 534 N.W.2d 457, 459 (Iowa 1995) (finding no substantial compliance where petitioner failed to name

the Department of Transportation or any related entity in petitioner's application to reinstate his driving privileges).[6]

To hold simply identifying and mailing the Board a copy of the petition substantially complied with section 17A.19(4) "would effectively nullify the requirement that the agency be named as a respondent." *See id.* Section 17A.19(4) is clear, unequivocal, and mandatory—"The petition for review *shall* name the agency as respondent." (Emphasis added.) This statute imposes a

[6] In *Iowa Department of Transportation*, a defendant in a criminal case, Schumacher, filed an application for a nunc pro tunc order asking the district court to declare a recent change in the mandatory license revocation statute did not apply to his recent conviction as the offense was committed before the effective date of the statute. 534 N.W.2d at 458. After the county attorney consented, the district court amended Schumacher's judgment and conviction by adding a sentence that the new revocation statute did not apply to him. *Id*. The department of transportation filed a writ of certiorari challenging the district court's jurisdiction to enter the nunc pro tunc order. *Id*. The supreme court considered the nunc pro tunc order to be a request for a declaratory ruling and found that if the request for a declaratory ruling was indistinguishable in substance from a petition for judicial review and all the jurisdictional prerequisites for judicial review have been met, then the district court had jurisdiction to issue the ruling. *Id*. at 459. The court ultimately found Schumacher's application did not meet the statutory prerequisites for judicial review because it failed to name the agency as a respondent as required by section 17A.19(4). *Id*. The court was unable to find substantial compliance with section 17A.19(4)'s requirements because Schumacher failed to name even any employee of the agency or a related entity that could have alerted the department of transportation that the application sought relief from the agency's action. *Id*. Because the application did not comply with section 17A.19's requirements, the court found the district court was without power to consider Schumacher's application and sustained the department of transportation's writ. *Id*. at 460.

mandate that must be met in order to bestow the district court with the power to review a decision of the Board.[7] *Ball*, 308 N.W.2d at 56.

Unless the Board is named as a respondent in the case, the district court is unable to order any relief sought by Cooksey as it would have no jurisdiction over the pending action. 2 Am. Jur. 2d *Administrative Law* § 529, at 447–48 (2d ed. 2004) ("A party violates a rule governing appeals brought pursuant to a particular statute when the party omits an agency, which is the only entity that can afford the relief sought, from the caption of the petition for review as a respondent."). The only entity named in Cooksey's petition for judicial review was Cargill, which had absolutely no ability to afford Cooksey the relief he sought. As Cooksey did not comply—substantially or otherwise—with the requirements of section 17A.19(4), we find the district court properly dismissed his petition for judicial review.

IV. CONSTITUTIONALITY OF SECTION 17A.19(4).

Cooksey also claims on appeal that section 17A.19(4) is unconstitutional as it causes disparate treatment for similarly situated Iowa workers who make claims administered by Iowa Workforce Development. He appears to be making

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[7] Cooksey cites to the case of *Whitmer v. Int'l Paper Co.*, 314 N.W.2d 411 (Iowa 1982), in support of his claim. The Iowa Supreme Court said in footnote one in that case that the petitioner's failure to name the agency in her petition for judicial review did not deprive the court of jurisdiction over the subject matter and cited *Frost*, 299 N.W.2d at 647–48 for support. *Whitmer*, 314 N.W.2d at 412 n.1. *Whitmer* dealt with an appeal in a workers' compensation matter, not an unemployment benefits case. *Id.* at 411. In addition, we note, contrary to the footnote's reference, the naming requirement code section applicable to Whitmer's petition for judicial review was Iowa Code section 86.29 (1981)—not 17A.19(4). Section 86.29 at that time required petitions for further review to state the name of the opposing party before the name of the agency, notwithstanding the terms of the Iowa Administrative Procedure Act. Despite the reference in the footnote to the contrary, section 17A.19(4) was not applicable to Whitmer's petition for judicial review. Therefore, this case has no application to Cooksey's claim.

an equal protection claim under both the federal and state constitutions.[8] Because Cooksey does not argue for a different application of the Iowa constitution from the federal constitution, we will analyze them both together. *See State v. Effler*, 769 N.W.2d 880, 895 (Iowa 2009) ("[W]e generally decline to consider an independent state constitutional standard based upon a mere citation to the applicable state constitutional provision.").

The fundamental principle underlying the Equal Protection Clause is that similarly situated persons must be treated alike under the law. *Timberland Partners XXI, LLP v. Iowa Dep't of Revenue*, 757 N.W.2d 172, 175 (Iowa 2008). Cooksey asserts claimants appealing a decision of the Workers' Compensation Commissioner are similarly situated with claimants appealing decisions of the Employment Appeal Board, and therefore, the procedural requirements to petition for further review should be the same.[9] Because these two groups of claimants are not being classified based on race, alienage, national origin, gender, or legitimacy, the law in question is subject to a rational-basis review. *Id*. at 615. If the classification is rationally related to a legitimate state interest, the statute will be sustained. *Id*.

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[8] Cooksey also intertwines his constitutional claim with assertions the Board is not the "real party in interest." However, Iowa Rule of Civil Procedure 1.201 states, "Every action must be prosecuted in the name of the real party in interest." This rule is used by defendants to protect themselves from multiple suits or third-party claims. *See United Sec. Ins. v. Johnson*, 278 N.W.2d 29, 30 (Iowa 1979). The rule is not applicable to plaintiffs seeking to exclude defendants from lawsuits.

[9] Iowa Code section 86.29 (2011) states, notwithstanding the administrative procedure act, in a petition for judicial review of a decision of the Workers' Compensation Commissioner in a contested case, the opposing party shall be named as the respondent, not the agency. Cooksey contrasts this requirement with section 17A.19(4) which provides in all other judicial review actions, the agency shall be named as the respondent.

Here we find a rational basis supports the different pleading requirements for petitions for judicial review of workers' compensation cases and unemployment benefit cases. Workers' compensation benefits are paid by the employer, or the employer's insurance carrier, and it is only when the claimant disagrees with the employer's or insurance carrier's decision that the claimant seeks a decision from the agency. *See* Iowa Code ch. 85.3. In contrast, unemployment benefits are authorized through the agency, not the employer, and the benefits are paid from the State fund. *See* Iowa Code § 96.9. Since it is the agency as the administrator of the State fund, rather than a private employer, that must mete out unemployment benefits if the claimant is found to qualify, it is only logical that the agency, not the private employer, must be a party to the judicial review petition. See Iowa Code § 96.3 ("All benefits shall be paid through unemployment offices in accordance with such regulations as the department of workforce development may prescribe."). Unless the Board is a party, the district court has no power or authority to order the Board to take any action with respect to the claimant's case.

While Cooksey claims the procedures under chapter 17A are "more complicated, more difficult, more expensive, with more procedural requirements, and more time consuming" than procedures under the workers' compensation act, we fail to see how naming the agency rather than the employer makes judicial review petitions under chapter 17A more complicated, difficult, expensive, or time consuming than petitions for judicial review under the workers' compensation act. It is simply a matter of naming the appropriate entity in the caption of the petition. We find Cooksey has failed to sustain his "heavy burden"

of rebutting the strong presumption of constitutionality that all statutes are cloaked in. *See Morrow*, 616 N.W.2d at 547.

We therefore affirm the district court's dismissal of Cooksey's petition for judicial review as he failed to name the Board as the respondent as required by section 17A.19(4).

AFFIRMED.

Bower, J., concurs; Tabor, J., dissents.

TABOR, J. (dissenting)

The Employment Appeal Board admits receiving service of Jeremie Cooksey's timely petition for judicial review. The petition left no question regarding the agency action being challenged or the relief sought. Accordingly, I respectfully dissent from the majority's conclusion that Cooksey failed to substantially comply with the requirements of Iowa Code section 17A.19(4).

Section 17A.19(4) contains the pleading requirements for a petition for judicial review of agency action. *See R & V, Ltd. v. Iowa Dep't of Commerce, Alcoholic Beverages Div*., 470 N.W.2d 59, 63 (Iowa Ct. App. 1991) (noting case law requires only substantial compliance with this provision). The petition for review is required to "name the agency as respondent" and

> shall contain a concise statement of:
> a. The nature of the agency action which is the subject of the petition.
> b. The particular agency action appealed from.
> c. The facts on which venue is based.
> d. The grounds on which relief is sought.
> e. The relief sought.

Iowa Code § 17A.19(4).

Cooksey's petition, filed on May 3, 2011, complied with all of the pleading requirements in section 17A.19(4) except it did not change the caption from how the parties appeared in the administrative proceedings. Cooksey identified the Employment Appeal Board in the first paragraph and attached a copy of the Board's appeal decision.

The first paragraph of Cooksey's petition for judicial review stated:

> This action is brought by Petitioner, Jeremie J. Cooksey, pursuant to Chapter 17A.19(2) of the Iowa Adminstrative Procedure Act and the Iowa Code for review of the final agency action of the

> EMPLOYMENT APPEAL BOARD as set for in the Decision filed 3/7/2011, a copy of which is attached as Exhibit A, AND as FINALLY determined in the Employment Appeal Board Decision of April 4th, 2011, denying Petitioner's Application for Rehearing.

Rather than defending its decision on the merits, on May 20, 2011, the Board filed a motion to dismiss Cooksey's petition, alleging that service of the petition did not overcome the defect of failing to name the Board as a respondent. The motion to dismiss did not allege that the Board was misled as to the agency action being challenged by Cooksey or that the Board was somehow prejudiced by not being included in the caption of the petition.

I believe *Buchholtz v. Iowa Department of Public Instruction*, 315 N.W.2d 789, 792–93 (Iowa 1982) dictates the result in this case. In *Buchholtz*, our supreme court concluded that proper service cured a defect in the caption, explaining: "It is undisputed that the board received timely mailed notice of the petition and suffered no prejudice from the mistaken designation." *Id.* at 792; *cf. Frost v. S.S. Kresge Co.*, 299 N.W.2d 646, 647–48 (Iowa 1980) (noting misnamed agency received mailed notice of pendency of action and finding sufficient compliance with notice requirements). The majority characterizes the issue in *Buchholtz* and *Frost* as the "misnaming" of agencies, in contrast with Cooksey, who failed to name any agency in the caption. I do not find the distinction to be persuasive. By naming an incorrect agency, a petitioner fails to name the correct agency. In either case, the critical questions are whether the agency had proper notice, was misled, or suffered any prejudice from not being named as a respondent. *See Buchholtz*, 315 N.W.2d at 792–93; *Frost*, 299 N.W.2d at 647–48.

The majority relies on *Iowa Department of Transportation v. Iowa District Court*, 534 N.W.2d 457 (Iowa 1995), where our supreme court declined to excuse a similar naming mistake. But the procedural posture of that case was significantly different from the instant case. There, a party filed an application for a nunc pro tunc order in a criminal case that sought to affect his related license revocation matter. *Iowa Dep't of Transp.*, 534 N.W.2d at 458. Only the parties to the criminal case were named in the defendant's application for the nunc pro tunc order; the agency that would have been affected by the ruling was not alerted that the application sought relief from agency action. *Id*. at 459. The application in the IDOT case was not filed in Polk County and did not otherwise address the venue issue. *Id.* at 459 n.1. Under those circumstances, the supreme court concluded that the criminal filing "did not meet the statutory prerequisites [set forth in Iowa Code section 17A.19] for judicial review." *Id.* Because the circumstances in this case are distinguishable from the *Iowa Department of Transportation* case, that opinion is inapposite.

The majority also cites *Sioux City Brick & Tile Co. v. EAB*, 449 N.W.2d 634, 639 (Iowa 1989) for the proposition that the district court lacks authority to grant leave to amend a petition for judicial review to add other parties. In that appeal, the employer filed a petition for judicial review from a contested case involving only one of five separate applications for unemployment compensation. "The claimants other than Thompson were not mentioned anywhere in the petition or its attachments, nor were those claimants served a copy of the petition." *Sioux City Brick & Tile Co.*, 449 N.W.2d at 637. Our supreme court found that the claimants were "not coparties to a single agency action," but each

had a separate contested case. *Id.* at 638. Accordingly, the other four contested cases were not pending before the district court and the employer could not cure the problem by amending its petition to add additional parties. *Id*. at 638–39. That situation is a far cry from Cooksey's petition for judicial review that involved a single agency action, was served on the agency, and specified the agency action being challenged in the petition and its attachments.

The majority concludes that unless the Board is named as a respondent, the district court is unable to order the relief sought by Cooksey, and includes the following quote from the American Jurisprudence publication on Administrative Law: "A party violates a rule governing appeals brought pursuant to a particular statute when the party omits an agency, which is the only entity that can afford the relief sought, from the caption of the petition for review as a respondent." 2 Am. Jur. 2d *Administrative Law* § 529, at 447–48 (2d ed. 2004).

But the case that supports that quotation actually holds that although the petitioner did not name the agency which was the necessary party to the suit, dismissal was not warranted. *See id.* (footnoting *District of Columbia Dep't of Admin. Servs. v. Int'l Bhd. of Police Officers, Local 445, Serv. Emp. Int'l Union, AFL-CIO*, 680 A.2d 434, 438 (D.C. 1996)). The District of Columbia Court stressed that "dismissal is a drastic remedy" and runs "contrary to the . . . desirability of assuring the right to be heard on the merits." *District of Columbia Dep't of Admin. Servs.*, 680 A.2d at 436. The petitioner's counsel urged the court to find that its failure to include the agency in the caption was "no more than a minor, technical error, which did not affect substantive rights." *Id*. at 437. The District of Columbia Court agreed, finding support in federal cases giving liberal

interpretation to the requirements for filing notices of appeal. *Id*. at 438 (explaining that "the Superior Court Rules, like the federal rules, generally 'reject the approach that pleading is a game of skill in which one misstep by counsel may be decisive to the outcome, and accept the principle that the purpose of pleading is to facilitate a proper decision on the merits'").

The Iowa Supreme Court has taken a similar position, holding that "[n]otices of appeal should be liberally construed so as to preserve the right of review, and permit, if possible, a hearing on the merits." *Iowa Dep't of Human Servs. ex rel. Greenhaw v. Stewart*, 579 N.W.2d 321, 323 (Iowa 1998). A petition for review is comparable to a notice of appeal. *See Schering-Plough Healthcare Prods., Inc. v. State Bd. of Equalization*, 999 S.W.2d 773, 776–77 (Tenn. 1999) (asserting that "a petition for judicial review is the continuation of an administrative proceeding in much the same way that an appeal can be characterized as a continuation of the underlying action").

The Board understood that it was Cooksey's intent to challenge its ruling on his unemployment benefits in the district court. Where the Board was not misled by the defect in the captioning, the petition for judicial review should have been entertained. *Cf*. *Citizens First Nat'l Bank of Storm Lake v. Turin*, 431 N.W.2d 185, 188 (Iowa Ct. App. 1988) (discussing defect in notice of appeal). In the absence of any prejudice to the Board or the employer, I do not think that we should impose hypertechnical requirements on citizens trying to challenge the decision of a state agency.