

Appeal No. VA01/1/071

**AN BINSE LUACHÁLA**  
**VALUATION TRIBUNAL**  
**AN tACHT LUACHÁLA, 1988**  
**VALUATION ACT, 1988**

**Mr. Anthony Daly**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop and Heritage Centre at Map Reference 15, Townland: Clooneen,  
Manorhamilton County Leitrim.

Quantum - heritage centre valuation

**B E F O R E**

**Fred Devlin - FSCS.FRICS**

**Deputy Chairman**

**John Kerr - MIAVI**

**Member**

**Tim Cotter - Valuer**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 7TH DAY OF DECEMBER, 2001**

By Notice of Appeal dated 24th day of April, 2001 the Appellant appealed against the decision of the Commissioner of Valuation in fixing the Rateable Valuation of the above named hereditaments at £20. The Grounds of Appeal as set out in the Notice of Appeal were that the appeal was "based on the fact these buildings were used for educational purposes and are now reverting back to residential use".

The appeal proceeded by way of an oral hearing which took place in the in the Courthouse Carrick-on-Shannon on the 25<sup>th</sup> day of July, 2001. The appellant represented himself and the respondent was represented by Mr. Christopher Hicks ,a district valuer in the Valuation Office

A written submission, prepared by Mr. Anthony Daly, was received by the Tribunal on 10<sup>th</sup> July 2001 and further oral evidence was given by Mr Daly at the hearing.

A written submission, prepared by Mr. Christopher Hicks, on behalf of the respondent was received by the Tribunal on 12<sup>th</sup> July 2001 and accepted into evidence by Mr Hicks at the hearing.

### **The Property**

The Property comprises two separate reconstructed buildings with walls of exposed rubble masonry each with a slate roof, situated adjacent to the fair green at the north western end of Manor Cunningham. The buildings are located within an enclosed compound beside the remains of Manor Cunningham Castle. The complex at the valuation date was operated as a heritage centre (including a coffee shop) and museum with particular emphasis on the history of the main Christian traditions in the Manor Cunningham area.

### **Valuation History**

The Property was valued in November 1999 at £32 and reduced to £20 at First Appeal.

### **The Evidence**

The appellant Mr. Daly gave evidence on his own behalf and briefly outlined how he and his wife had acquired the property in 1993 with a view to providing a cultural and educational project that would compliment the nearby castle. Preliminary discussions were held with various bodies including Ducas, Leitrim County Council and Leitrim Enterprise Board, all of which supported the project and indeed the last mentioned body provided initial funding of approximately £28,000.

Mr. Daly said the complex commenced operation in 1995 and despite his best endeavours he could not make the venture financially viable. This was not withstanding the fact that the staffing was provided by family members on a non-remunerated basis. Mr. Daly said

the project relied to a large extent on tourism which in the Leitrim area lasted only during the months of June to September. After five years Mr. Daly said he and his wife had now decided to cease operation and sell the property at a price in the order of £100,000.

Mr. Daly said he was aware of Mr. Hicks's comparisons but did not think they were helpful as they were occupied and operated by publicly funded bodies whilst his property was not. Mr. Daly felt he should not pay any rates whatsoever and had understood from his discussion with the County Council that this was to be the case.

Mr. Hicks in his evidence contended for a rateable valuation of £20 calculated as set out below:

Ground Floor – Both Buildings	900 sq. ft.	@	£3.40	=	£3,060
First Floor	530 sq. ft.	@	£1.70	=	£901
Total					£3,961
Net Annual Value	say				£4,000
Rateable Valuation		@	0.5%	=	£20

Mr. Hicks introduced two comparisons in support of his valuation as set out in the Appendix attached to this determination.

Mr. Hicks in oral evidence said he accepted what Mr. Daly had said in relation to the financial aspects of the enterprise but submitted that despite this the property had a rental value.

### **Findings and Determinations**

The Tribunal has carefully considered all the evidence both written and oral and makes the following findings and determination.

1. The subject property is unique in that it is a privately funded and family operated museum and heritage centre which operates only during the summer season.
2. The buildings and exhibits have been provided by the appellant with limited public funding and during the season is staffed by members of his family on a

- non-remunerated basis and if it were otherwise the enterprise would cease to operate.
3. The Tribunal accepts that Mr. Daly and his family have used their best endeavours to make the enterprise financially viable but without success.
  4. The Tribunal accepts Mr. Daly's evidence that the two comparisons introduced by Mr. Hicks are publicly funded enterprises and hence do not operate on a truly commercial basis.
  5. The Tribunal does not accept Mr. Daly's contention that the property does not have a rental value. However a hypothetical tenant in the market for such a property in this location would, in formulating an opinion of rental value, take into account the limited demand for a property of this nature. The hypothetical tenant would also have regard to the fact that it was mainly a tourist related activity located in an area which is not a prime tourist centre and to the fact that the tourist season as such is of short duration.

Having regard to the above and the comparisons introduced by Mr. Hicks and the circumstances under which they operate the Tribunal determines the Net Annual Value of the subject property to be £2,400 giving a rateable valuation of £12.