

Appeal No. VA01/1/093

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

**William Carroll**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Hotel and Land at Map Reference; 9.12.13AaB.14a, Townland; Whitecastle Lower, ED; Knocktopher, RD; Thomastown County Kilkenny.

**B E F O R E**

**Henry Abbott - Senior Counsel**

**Chairman**

**John Kerr - MIAVI**

**Member**

**Frank O'Donnell - Valuer**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**

**ISSUED ON THE 26TH DAY OF FEBRUARY, 2002**

By Notice of Appeal dated the 26th April 2001 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €266.65 (£210) on the above described hereditament.

The grounds of appeal as set out in the said Notice of Appeal are that the valuation is excessive inequitable and bad in law.

Total Nav

@ 0.5% = £90.61

Add owners accommodation at £2,000pa @ 0.5% = £10

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£10,061

= RV£100 (including domestic)

***Method 2.***

Hotel Proper 1208.72m<sup>2</sup> = 13,010 sq.ft. @ £1.60sq.ft. £20,816

Domestic ] Self catering

] Apartments 272m<sup>2</sup> = 2928sq.ft. @ £1.60sq.ft. £ 4,684

] and owners

] accommodation 

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 £25,500

@ 0.5 = £127.50

say £127

(including domestic £23)

**Valuation Office Estimate of NAV**

Hotel	1287.2 sq.m.	@	£27	=	£34,754
Apartments	272 sq.m.	@	£27	=	£ 7,344
				=	£42,098
			Say	=	£42,000
<b>Rateable Valuation</b>	<b>@</b>	<b>.5%</b>		<b>=</b>	<b>£210</b>

**Findings**

- (1) The accounts of the subject produced late in the day did not have the detail or duration to assist in any meaningful analysis of N.A.V.
- (2) Respondent's Comparison No. 2 (Rhu Glenn) is altogether in a superior class and not really comparable.
- (3) Respondent's Comparison No. 3 (Horse and Jockey) cannot be used as a comparison being in a different rating area.
- (4) Comparison No. 1 the Rising Sun, is probably the most comparable although only a licensed Guesthouse, in that it has a better function room and a better location.
- (5) The road maps and evidence shows that the subject is in a much inferior location than any comparison offered.
- (6) There should be a reduction on the N.A.V. values of the Rising Sun.
- (7) This reduction should be from £27 to £23 per sq. m.
- (8) N.A.V. should be calculated as follows: -

Hotel 1287 sq. m.	@	€29.20 (£23)	=	€37,580.4	(£29,606)
Apartments 272 sq. m.	@	€29.20 (£23)	=	€7,942.4	(£7,344)
N.A.V.				€45,522.8	(£35,862)
Rateable Valuation at		0.5%	= Say	€228.56	(£180)

**Determination**

Accordingly the Tribunal determines the Rateable Valuation of the subject hereditament to be €228.56 (£180.00) and makes no order as to costs or expenses.