

Appeal No. VA05/1/032

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 2001
VALUATION ACT, 2001

Paul O'Sullivan

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Office(s) at Lot No. 8B/2, Ballinlough, County Borough of Cork

B E F O R E

Fred Devlin - FSCS.FRICS

Deputy Chairperson

Mairéad Hughes - Hotelier

Member

Patrick Riney - FSCS FRICS FIAVI

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 16 DAY OF SEPTEMBER, 2005

By Notice of Appeal dated the 13th day of March, 2005, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €5.00 on the above described relevant property.

The Grounds of Appeal as set out in a letter accompanying the Notice of Appeal includes the following relevant grounds:

1. "The valuation relates to a room in my home, which my wife, my daughter, my son and myself use. The room measures 7 feet by 11 feet. The room could not be smaller."
2. "My work involves me visiting sites, surveying other people's property and carrying out house inspections. I use my room to review files only."

This appeal proceeded by way of an oral hearing held in the offices of the Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 12th of September, 2005. At the hearing the appellant appeared on his own behalf and evidence was also given by his wife, Mrs. Bernice O’Sullivan. Mr. Ian Power, B.Sc Property Management & Valuations, MIAVI, a valuer in the Valuation Office, appeared on behalf of the respondent, the Commissioner of Valuation.

Facts

From the evidence tendered by the parties the Tribunal finds the following material facts:

1. The property known as Inis Cleire is a semi-detached two-storey house on Ballinlough Road, Cork.
2. Inis Cleire is occupied by the appellant who by profession is an architectural technician. Mr. O’Sullivan operates as a sole practitioner and on occasions is engaged by architectural and planning consultancy firms on a contract basis.
3. Mr. O’Sullivan uses a room at ground floor level at the front of the house as his office and installed there is a computer and other office type furniture.
4. By virtue of the nature of his profession Mr. O’Sullivan works away from his office most of the working day. From time to time private clients of his call to his house but any meetings as such are not necessarily held in his office but elsewhere in the house.
5. Mr. O’Sullivan does not advertise his business activities nor is there any signage on the front of the house. Business correspondence is carried out on headed notepaper with Inis Cleire given as the address.
6. The room used as an office is also used by Mrs. O’Sullivan and by his family who also avail of the use of the computer.
7. At the relevant date Mr. Power as the revision officer appointed pursuant to the provisions of the Valuation Act, 2001 found the room in question to be used for non-domestic purposes and proceeded to value it as an office with a rateable valuation of €.

8. At the oral hearing Mr. Power agreed that the area of the room was in fact 7.15 sq. metres and on that basis adjusted his assessment of Net Annual Value to €635 giving a rateable valuation of €4.

Determination

Having regard to the above the Tribunal determines:

1. That the use of the room in question is for non-domestic purposes and that Inis Cleire is a mixed-premises as defined in the Valuation Act, 2001
2. The Net Annual Value of the property concerned is €635 giving a rateable valuation of €4. The Tribunal determines accordingly.