

Appeal No. VA05/3/005

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

Paddy O'Carroll

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. 6, Market Square, Oldcastle, County Meath

B E F O R E

Fred Devlin - FSCS.FRICS

Deputy Chairperson

Frank O'Donnell - B.Agr.Sc. FIAVI.

Member

Mairéad Hughes - Hotelier

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29TH DAY OF SEPTEMBER, 2005

By Notice of Appeal dated the 5th day of July 2005, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €133.00 on the above described relevant property.

The Grounds of Appeal as set out in the Notice of Appeal are:

"We feel the NAV is excessive taking into account the letting market in Oldcastle for relevant period of calculation."

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 21st September, 2005. At the hearing the

appellant was represented by Mr. Gerard Farrelly F.A.I.V.I., P.C. of Sherry Fitzgerald Farrelly Auctioneers Ltd. The respondent was represented by Ms. Carol Spain, B.Sc (Surveying), a District Valuer in the Valuation Office.

At the hearing evidence was given by Mr. Farrelly and Ms. Spain on behalf of the appellant and respondent respectively. From the evidence so tendered the following material facts emerged:

1. The rateable valuation of the property concerned was revised in December, 2003 and assessed at €133.00. An appeal was lodged against this assessment under Section 30 of the Valuation Act, 2001. However, as the appeal so lodged was outside the statutory 40-day period, the Commissioner of Valuation was precluded from taking any action.
2. In December, 2004 an application was made by the appellant under Section 27 of the Valuation Act, 2001 for the appointment of a revision officer in relation to the property concerned. On 18th October, 2004 Ms. Carol Spain was appointed as the said revision officer pursuant to Section 28 (3) of the Valuation Act, 2001.
3. On the 26th October, 2004 Ms. Spain inspected the property concerned and came to the conclusion that no “material change of circumstances”, as defined in the Valuation Act, 2001, had occurred at the property concerned since the previous revision of valuation carried out in December, 2003. The appellant was advised of the revision officer’s decision by a notice issued on the 17th November, 2004 the effect which was to leave the rateable valuation of €133.00 unaltered.
4. The appellant appealed against the decision of the revision officer and the Commissioner of Valuation having investigated the matter upheld the revision officer’s decision. In due course this decision by the Commissioner of Valuation was appealed to this Tribunal.
5. At the hearing Mr. Farrelly agreed that there had indeed been no “material change of circumstances” during the period from December, 2003 until 26th October, 2004 when the revision officer carried out her inspection.
6. The Tribunal would like to commend both valuers for the forthright manner in which they presented their evidence at the hearing.

Determination

Having regard to the foregoing the Tribunal finds that the revision officer was correct in arriving at her decision that no “material change of circumstances” had occurred. Accordingly therefore the appeal is dismissed and the valuation as currently appearing in the Valuation List is affirmed.