

Appeal No. VA12/2/016

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

**Irene Harrington**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Property No. 2209848, Office(s) at Lot No. 6AbBC/1, Cloonacarrow, Breedoge, Boyle 1, County Roscommon.

**B E F O R E**

**Maurice Ahern - Valuer, IPAV**

**Deputy Chairperson**

**Frank O'Donnell - FRICS, B Agr Sc, MIREF**

**Member**

**Michael F Lyng - Valuer**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 28TH DAY OF NOVEMBER, 2012**

By Notice of Appeal received on the 30th day of May, 2012 the appellant appealed against the determination of the Commissioner of Valuation in fixing a valuation of €5 on the above described relevant property.

The grounds of appeal as set out in the Notice of Appeal are as follows:

*"Valuation does not reflect rural location of office which is attached to home." "2 of 3 comparisons closed years." "Other valuations e.g. Property No. 94175 seems out of line." "Rural location - didn't get answer as to how this is adjusted for."*

The appeal proceeded by way of an oral hearing held in the offices of the Valuation Tribunal, 3rd floor, Holbrook House, Holles Street, Dublin 2 on the 25th day of July, 2012. At the hearing, the appellant, Ms. Irene Harrington, represented herself. The respondent was represented by Ms. Olwen Jones, BSc (Hons) Real Estate Management, a Valuer in the Valuation Office. Both parties, having taken the oath, adopted their respective précis which had previously been received by the Tribunal as their evidence-in-chief. From the evidence so tendered, the following emerged as being the facts relevant and material to the appeal.

**At Issue**

Quantum.

**Location**

The property is located in the small village of Breedogue in the north west of County Roscommon, approximately 11 kilometres from Boyle. The property is situated on the R361 and is located opposite Breedogue church.

**Description**

The subject is an office connected to a private dwelling. It is accessible from the street and also from within the house.

**Accommodation**

The subject consists of an entrance hall and one office with a total area of 20.12 sq. metres.

**Tenure**

The property is understood to be held freehold.

**Valuation History**

22nd July, 2011      Valuation Certificate (Proposed) was issued at RV €5

10th August, 2011      Representations received

September 2011      Valuation Certificate issued unchanged at RV €5

October 2011      Subject property entered into the Valuation List

4th November, 2011      Appeal submitted to the Commissioner of Valuation

3rd May, 2011      The valuation was unchanged at First Appeal

This decision has now been appealed to the Valuation Tribunal.

### **Appellant's Evidence**

Ms. Harrington, having taken the oath, adopted her written précis which had previously been received by the Tribunal. She stated that the office is only used part-time and by appointment only. She stated that the respondent's comparisons, 1 and 2, were both closed for some years and all the comparisons listed by the respondent are situated in towns, while the subject is located in a rural area. The subject had previously been used as a shop. The appellant sought a valuation of €2.

Ms. Harrington put forward the following six comparisons in support of her appeal:

#### Comparison No. 1

Property No. 895138 – Marita Dockery, Main Street, Elphin, Co. Roscommon.

Office:      RV€5

#### Comparison No. 2

Property No. 2209539 – Indulgence Beauty Salon, Main Street, Elphin, Co. Roscommon.

Beauty/Hair Salon:      RV€5

#### Comparison No. 3

Property No. 2208777 – Cyril Flannery, Pound Street, Ballaghaderreen, Co. Roscommon.

Office:      RV€4

#### Comparison No. 4

Property No. 141070 – Vacant Premises, Main Street, Knocknashee, Boyle, Co. Roscommon.

Office: €4

Comparison No. 5

Property No. 94170 – Animal Health Centre, Elphin Street, Termon, Boyle, Co. Roscommon.

House: €4.44

Comparison No. 6

Property No. 94175 – John Leonard, Elphin Street, Termon, Boyle, Co. Roscommon.

Office & Yard: €16.51

Ms. Harrington was not in a position to provide further details in relation to the above properties, e.g. floor areas, rates per sq. metre applied to the properties.

**Respondent's Evidence**

Ms. Jones, having taken the oath, adopted her précis as her evidence-in-chief. She outlined the location, description, tenure, floor area and valuation history of the property. In her evidence, she stated that the NAV of the property concerned had been determined in accordance with section 49(1) of the Valuation Act 2001, as set out below:

Office 20.12 sq. metres @ €51.25 per sq. metre = € 1,031.10

NAV € 1,031.10

Rateable Valuation @ 0.5% = €5.15

Say, RV €5

Ms. Jones stated that the rateable valuation was assessed at 0.5% of the net annual value which is in line with the basis adopted for the determination of other revised properties in the same rating authority area as the subject. She further stated that the valuation is made by reference to the values of comparable properties appearing in the valuation list for Roscommon County Council area. In support of her opinion of net annual value, Ms. Jones put forward four comparisons all of which are located in the same rating area as the subject:

Comparison 1

Property Number 2182689 - Tommy Lyons Auctioneers, Corrigeenroe, Boyle, Co. Roscommon

Office 19.07 sq. metres @ €58.08 per sq. metre RV€6

This property is a room on the ground floor of a private dwelling which is in use as a commercial office and is very similar to the subject, being located in a rural area *circa* 8km outside of Boyle.

Comparison 2

Property Number 2171315 - Zornak Solutions, Maple Drive, Boyle, Co. Roscommon.

Office 6.74 sq. metres @ €51.25 per sq. metre RV€2

This property is located in a residential area. It is not visible from the road and would not let as a separate entity.

Comparison 3

Property Number 2181779 - Sean O'Dowd, 15 Erris Bay, Boyle, Co. Roscommon.

Office 17.19 sq. metres @ €51.25 per sq. metre RV€4

This property is located in a residential area and is attached to a private house. This property is similar to the subject and is valued at the same rate per sq. metre.

Comparison 4

Property Number 92924 - Camillus McQuaid, Deerpark, Boyle, Co. Roscommon.

Office 19.51 sq. metres @ €51.25 per sq. metre

Store 19.20 sq. metres @ €20.50 per sq. metre RV€8

This property is valued at the same rate per sq. metre as the subject property. It is not located in a commercial setting and it comprises of a small office located to the front of a detached garage.

Ms. Jones submitted that a valuation of €5 is fair and reasonable.

Both parties submitted maps and photographs of the subject premises and comparisons.

**Findings**

The Tribunal, having carefully considered all the evidence, including that in relation to the comparisons, both in written submissions and given orally at the hearing, makes the following findings:

1. The respondent's comparisons are of most assistance to the Tribunal. They are all similar to the subject and three of the four are valued at the same rate per sq. metre as the subject property.
2. The subject is in a rural setting in a non-commercial area.
3. The property was valued by reference to the "tone of the list", that is, in accordance with Section 49(1) of the Valuation Act, 2001.
4. The appellant stated that the office is used by appointment only and is not in full use during normal office hours. This is not a factor that can be reflected in the valuation. The actual premises is being valued and not the business.
5. The current economic conditions are not reflected in the valuation as the property has been valued in line with the "tone of the list".

**Determination**

In view of the foregoing, the Tribunal determines that the decision of the respondent be upheld and that the rateable valuation on the subject property be affirmed at €5.

And the Tribunal so determines.