

Appeal No. VA14/5/028

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

Maurice Ahern

APPELLANT

And

Commissioner of Valuation

RESPONDENT

In relation to the issue of Quantum of Valuation in respect of:

RE: Property No. 747788, Industrial Uses at Floors 0, 1 Archway House, Dorset Street Upper, County Borough of Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 22ND DAY OF APRIL, 2015**

Before

**Rory Lavelle – M.A., FRICS, FSCSI, ACI Arb
Mairead Hughes – Hotelier
Rory Hannify - BL**

**Deputy Chairperson
Member
Member**

By Notice of Appeal received on the 26th.day of August, 2014 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €11,350 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

“All the industrial store buildings in the area are rated €25 psm not €50psm.”
“Access to property is very bad and property constantly blocked, very poor location!”
“Drug overdose, fire damage and lots of anti social problems and restricted access.”
“The stores in the area have a valuation of 25psm [sic] and so should mine.”
“Property No. 747418, 747417, 747422 & 747423 all in the area and all with valuations @ 25psm [sic]”.

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence adduced before us by the parties to the appeal, on the 11th day of March, 2015

DETERMINES

That the net annual value of the subject property be as set out below:

Level 0 Industrial Office 151.44 sq. metres @ €35 per sq. metre = €5,300.40

Level 1 Industrial Office 151.44 sq. metres @ €25 per sq. metre = €3,786.00

Total NAV: €9,086.40

Say €9,086

The reasoning being as follows:

In circumstances where the Appellant expressed satisfaction with the rate per square metre applied by the Commissioner of Valuation in respect of the first floor level, that being €25, the Tribunal was only concerned with the rate per square metre in respect of the ground floor portion of the premises.

The Tribunal considered in detail the comparison properties forwarded by the parties.

In considering the subject property in the context of the comparison properties, the Tribunal is of the view, in light of the particularly poor access to the subject property, the unusually narrow shape of the property and the restricted usable space due to fire safety restrictions, that the rate applied by the Commissioner of Valuation is excessive.

The Tribunal does, however, find that the superior internal condition of the subject property does not support the €25 per square metre rate contended for by the Appellant.

And the Tribunal so determines.