

Appeal No. VA15/4/019

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

**Anndow Ltd**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In Relation to the Issue of Quantum of Valuation in Respect of:**

Property No. 5006751, Laundrette, Shop at Lot No. 5/1, Danville, Kilkenny Rural, Kilkenny, County Kilkenny.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 31<sup>ST</sup> DAY OF AUGUST, 2016**

**B E F O R E:**

**Stephen J. Byrne - BL**

**Deputy Chairperson**

**Thomas Collins – PC, FIPAV, NAEA, MCEI, CFO**

**Member**

**Liam G. Daly – MSCSI, MRICS**

**Member**

By Notice of Appeal received on the 17<sup>th</sup> day of November, 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €35.00 on the above described relevant property on the grounds as set out in the Notice of Appeal at Appendix 1.

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 on the 10<sup>th</sup> of June, 2016 adduced before us by Mr. Michael Dowling on behalf of the Appellant, who contended for a rateable valuation of €17.00, and Ms. Gillian Beale on behalf of the Respondent to the appeal,

### **DETERMINES**

That the rateable valuation of the subject property be as set out below:

€35.00 Unchanged

### **THE PROPERTY:**

The subject property is a 2 storey unit located on the Kilkenny Road in the village of Gowran, Co. Kilkenny at the entrance to an unfinished residential development. The ground floor consists of a retail space with a shop and storage area. The first floor consists of a residential unit with separate access. The floor areas are agreed. There is car parking to the side of the building.

### **THE APPELLANT'S CASE:**

The Appellant stated that the rateable valuation applied to the property reflects market rents obtainable prior to the economic downturn and does not reflect current market rents or rents being requested for similar properties in Gowran or the surrounding areas. He stated that the valuation of €35.00 is excessive and is a value applicable to a large urban area.

The Appellant gave evidence of comparable properties some of which were outside the Kilkenny County Council rating area.

The Appellant proposed a rateable valuation of €17.00 which he argued would reflect current market rents being achieved.

### **THE RESPONDENT'S CASE:**

The Respondent gave evidence that the subject property is valued the same as other retail units in Gowran and is valued in line with similar retail properties in the Kilkenny County Council rating area. The respondent gave evidence of five comparable properties to support her case that a valuation of €35 is fair, reasonable and equitable and in accordance with Section 49 of the Valuation Act 2001.

### **The reasoning being:**

The Tribunal is of the view that the Appellant's evidence did not reach the required standard of proof and notes that the onus of proof in appeals rests with the Appellant.

It is noted that the Appellant is required to provide comparable properties from within the same rating authority area as determined by Section 49 of the Valuation Act 2001 and the

Appellant provided details of some comparable properties from outside the rating area. The Tribunal is of the view that the Appellant should have provided more comparable properties from within the village of Gowran.

The Appellant did not provide sufficient evidence to support his case for a rateable valuation of €17.

The Tribunal determines that the valuation list is correct in accordance with Section 63 of the Valuation Act 2001 as no evidence was submitted to the contrary.

The Tribunal questions why the Respondent did not provide more comparable properties from within the village of Gowran and notes that the 2 comparables from the village were not like for like properties.

**And the Tribunal so determines.**