

Appeal No. VA15/4/047

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

Kilsaran Concrete Ltd

APPELLANT

and

Commissioner of Valuation

RESPONDENT

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

Property No. 1552727, Factory, Office(s), Showroom, Yard At Lot No. 5L, Piercetown,
Dunboyne, Dunshaughlin, County Meath

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 25th DAY OF OCTOBER, 2016

BEFORE:

Majella Twomey - BL

Deputy Chairperson

Michael Connellan Jr - Solicitor

Member

Liam G. Daly - MSCSI, MRICS

Member

By Notice of Appeal received on the 2nd of December, 2015, the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €2,330 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"Not in line with agreed levels on adjacent property. Basic buildings not built to same specification as comparison."

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 27th of July, 2016 adduced before us by Tadgh Donnelly of Donnelly and Associates on behalf of the Appellant, who contended for a rateable valuation of €1,475, and Angelina Scanlan on behalf of the Respondent to the appeal,

DETERMINES

That the net annual value of the subject property be €466,769.34 as set out below:

Boiler house/ Plant room	472.59 M2 @ €13.67 per M2 (Unchanged)
Canteen	115.47 M2 @ €20.50 per M2 (Unchanged)
Factory	10,026.91 M2 @ €23.92 per M2 (Unchanged)
Offices	390.34 M2 @ €23.92 per M2 (Unchanged)
Offices,	488.25 @ €23.92 per M2 (Unchanged)
Showroom (including offices)	680.76 @ €41.00 per M2(Unchanged)
Offices (Lift access)	211.32 @ €41.00 per M2 (Unchanged)
Offices (Lift access)	147.42 @ €41.00 per M2 (Unchanged)
Offices, stores, switch room	447.98 @ €6.83 per M2 (Unchanged)
Store	226.50 @ €20.50 per M2 (Unchanged)
Store/ Open lean to	2631.94 @ €13.67 per M2 (Unchanged)
Switch room	118.00 @ €13.67 per M2 (Unchanged)
Warehouse	1052.48 @ €23.92 per M2 (Unchanged)
Portacabin	90.60@ €13.67 per M2 (Unchanged)
Yard	30,766.44 @ €0.68 per M2 (Unchanged)
Horsepower	4175 @ €12.70 (Unchanged)
Silos	1050 TONNES @ €6.83 (Unchanged)
Aggregate bins	240 TONNES @ €6.83 (Unchanged)

Say NAV - €466,769.34 UNCHANGED

The reasoning being:

1. The evidence adduced by the appellant comprised of one comparator, Ward's Feeds'. While there are some broad similarities between this comparator and the subject property, in terms of location and the presence of a number of large buildings and storerooms, the subject property is, specifically, different in terms of use, nature and specification to the comparator submitted.
2. The comparator property, submitted by the appellant, 'Ward Feeds', is mainly agricultural in nature and used for the production of grain, whereas the subject property is used to produce, manufacture and display/retail paving and blocks. The

comparator property does not have the benefit of a showroom, display gardens and modern offices such as those, possessed by the subject property.

3. The Valuation Office produced five comparators, four of which are properties similar to the subject property, in the area. The Tribunal has assessed the comparator properties and finds that they are more similar in style, use and nature to that of the subject property, than the one comparator which the appellant provided.
4. The second comparator submitted by the Valuation Office, 'Avoca' is located directly opposite the subject property and possesses similar attributes to the subject property, such as location, public access to a shop, public parking and a paved outdoor area. The Tribunal notes that the Valuation Office have maintained the yard values of the subject property to the 1997 value, to the benefit of the appellant, notwithstanding the fact that the yards in Comparator Number 2, have been valued at a higher rate, thus not causing any further increase to the subject matter in respect of the yards.
5. The Tribunal has assessed Comparators Number 3 and 4, from the Valuation Office and finds that they are more similar in nature to the subject property in terms of their industrial nature, location, yards and public parking, than the comparator, which the appellant adduced at hearing. The Tribunal also notes that, notwithstanding the similarities between these properties and the subject matter, that these two comparator properties have been valued at a higher rate per square metre than the industrial portions of the subject property.
6. Comparator Number 5, submitted by the Valuation Office, is a car sales and show room, with a large yard and parking area. It is a commercial showroom akin to the showroom and display areas in the subject property and possesses similar characteristics to the subject property.
7. Overall, the specifications of the subject property are much higher than those of the appellant's comparator property. The subject property possesses paving, modern offices over three floors, display gardens and 45 car parking spaces. It is clear from assessing the external and internal views of the showrooms and offices of the subject property that they are modern and of high specification. The comparator, which the appellant submitted does not have offices, show rooms or paving.
8. All evidence and comparators adduced at hearing have been assessed and evaluated in coming to this decision.
9. An agreed list of floor areas was submitted to the Tribunal, post hearing, and the agreed list is one and the same as that which the Respondents submitted at hearing, therefore, no further adjustments have to be made in this respect.