

Appeal No. VA15/4/048

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

Gerry Seery

APPELLANT

and

Commissioner of Valuation

RESPONDENT

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

Property No. 5006865, Workshop At 5B, Edenderry, Edenderry Urban, Edenderry 1, Co. Offaly.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 30TH DAY OF AUGUST, 2016

B E F O R E:

John Stewart – FSCSI, FRICS, MCI Arb

- Deputy Chairperson

Mairead Hughes - Hotelier

- Member

Orla Coyne - Solicitor

- Member

By Notice of Appeal received on the 3rd day of December, 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing rateable valuation of €25 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

“This yard is a parking area for private buses and storage of parts & private garage area.”

“This site/yard does not have any services whatsoever : ie water, sewage, lighting”.

“This is a private parking area with privat [sic] storage of parts”.

“There is no commercial activity on site/yard”.

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 28th day of June, 2016 adduced before us by Mr Gerry Seery on behalf of the Appellant, who contended for a rateable valuation of €0, and Mr Neil Corkery on behalf of the Respondent to the appeal,

The Property is situated on the R401 Carrick Road, Edenderry, Co. Offaly. Property comprises of a workshop. Floor area is 279m². This area has been agreed between the parties. The property has no valuation history as it has not been valued prior to the valuation date on 02/11/2015.

Issue in Dispute.

This appeal is in relation to the quantum of the valuation of the subject property concerned.

The Appellant contended that the subject premises is only for his own use. That it is not a commercial premises. He has his own electricity and water. His refuse is collected privately and paid for by himself. The Appellant did state that he employs a number of people to clean, drive and service his buses on site, as he has contracts with certain schools from Bus Eireann. He periodically operates a private hire bus service. He uses his premises for storage of the vehicles, spare parts and for the maintenance of said vehicles. But this is only for his own use and not on a commercial basis.

The Appellant had no comparators to produce to the Tribunal.

Respondent produced three comparators which he stated shared similar characteristics with the subject property and in the same local authority area. All three comparators were larger than the subject property and had been valued at €20.50m², whereas the subject property had been valued at 17.76m²

The Respondent had taken into account the size of the subject property thereby giving a reduction compared to the comparators, the reduction also reflected the nature of the location, of the subject property because of its rural location.

The Respondent was also asked to furnish evidence as to whether or not his comparators have their own services, it was confirmed that they had and therefore cannot be taken as exactly the same as they have been valued at a higher NAV of 20.50m²

The Tribunal has examined and considered the written evidence and heard the oral evidence adduced before the Tribunal by Mr Gerry Seery the Appellant, who contended that the premises ought not to be rated. Mr Neil Corkery on behalf of the Respondent to the appeal sought to have the N.A.V. confirmed at €25.

THE TRIBUNAL DETERMINES;

That the rateable valuation of the subject property valuation of €25 to remain unaltered.
Therefore the rateable valuation of the subject property is confirmed at €25.