Appeal No. VA15/4/059

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

Peter Murphy <u>APPELLANT</u>

and

Commissioner of Valuation RESPONDENT

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

Property No. 5007017, Retail (Shops) at 16A Unit 4 Station House, Sallins, Osberstown, Naas Rural, Naas 1, County Kildare.

JUDGMENT OF THE VALUATION TRIBUNAL ISSUED ON THE 29TH DAY OF SEPTEMBER, 2016

BEFORE:

John Stewart - FSCSI, FRICS, MCI Arb Deputy Chairperson

<u>Thomas Collins - PC, FIPAV, NAEA, MCEI, CFO</u>

Member

Orla Coyne - Solicitor Member

By Notice of Appeal received on the 10th day of December, 2015, the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €64.00 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"The property has been valued as a shop. But it has always been an office & is described as so in contract of purchase".

"In all legal documentation [sic] property is described as an office. Also valuer stated that all properties are shops in Block D. This is incorrect as three adjoining properties are offices."

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 26th day of July, 2016 adduced before us by the appellant Mr Peter Murphy on behalf of the Appellant, who contended for a rateable valuation of 34.00 and Mr. John O'Connor the Respondent's representative on behalf of the Respondent to the appeal,

DETERMINES;

That the rateable valuation of the subject property valuation is to remain unaltered and is confirmed at €64.

Issue in Dispute.

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

The property comprised Unit 4, Block D, Station House, The Waterways, Sallins, Co. Kildare.

The reasoning being

The appellant having adopted his evidence in chief had contended that the subject property should be regarded as comprising an office suite based on an extract from a 999 year lease document which referred to the subject premises as 'Office Property No. 4 Block D The Waterways, Sallins, Co. Kildare' and inter alia that the premises was to be used for 'General Office Use and for no other purpose'. In oral evidence the Appellant referred to two closed shops, a vacant office and very restricted pedestrian passing traffic, no passing trade as well as the subject property comprised a back unit. No comparisons were provided to support the appellant's case.

The respondent following adoption of his evidence in chief produced six comparisons which he stated shared similar characteristics with the subject property and were located in the same local authority area. All of the comparisons which included a medical centre, pharmacy, The Psychiatric Nurses Association of Ireland (PNAI), a hairdressing salon, a dry cleaning outlet and a pizza restaurant were based on a rate per square metre of €135 on level 0 were directly comparable to the subject premises with the PNAI first floor offices being valued at €82.00/psm.

It was confirmed in cross examination that the PNAI ground floor area had been valued at €135/psm and that any hypothetical tenant could apply to have the office use restriction in the subject property removed, subject to landlord's consent which could not be unreasonably withheld.

The Tribunal has examined and considered the written evidence and heard the oral evidence adduced before the Tribunal by Mr Peter Murphy the Appellant and Mr. John O'Connor on behalf of the Respondent to the appeal and has confirmed the rateable valuation of ϵ 64.00.