

Appeal No. VA16/1/035

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

Danny Mulryan

APPELLANT

And

Commissioner of Valuation

RESPONDENT

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

Property No. 5006583, Nursing Home at 69A/1, Warren Or Drum, Boyle Urban, Boyle 1, County Roscommon.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 3RD DAY OF MARCH, 2017**

BEFORE:

Dolores Power – MSCSI, MRICS

Deputy Chairperson

Mairead Hughes - Hotelier

Member

Grainne Duggan - BL

Member

By Notice of Appeal received on the 12th day of February, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €550 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

“A similar nursing home in Boyle with 90 beds has a valuation of €410. Abbey Haven has 62 beds.”

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 23rd day of February, 2017 adduced before us by Mr Pat Brehony on behalf of the Appellant, who contended for a rateable valuation of €282.45, and Mr Patrick Nolan on behalf of the Respondent to the appeal,

DETERMINES

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

<u>Nursing Home Level 0</u>	3,333.87 SQM	@	€33.01/SQM =	€110,051.05
	Less 5%			(€5,502.55)
	Total Net Annual Value			€104,548.50
	Reducing factor of 0.5%			
	RV			€522.74
	Say,			€522

The reasoning being:

1. The subject property is a modern purpose built Nursing Home built to a high standard.
2. There are 10 other Nursing Homes in Roscommon with valuations ranging from €33.01 to €34.16 to €36.00, depending on size and location.
3. Both parties agreed the GEA measurements of 3,333.87SQM for the subject property
4. The correct method of valuation for Nursing Homes is on a rate per SQM basis.
5. The subject property was built according to the new HIQA regulations and standards for Nursing Homes which came into force in 2008.
6. The Appellant told the Tribunal that prior to the new HIQA standard, a single bedroom had to have 9.30SQM of usable space, whereas the new regulations state that the same single room must now have 12.5SQM of usable space. Similarly, increased spaces are now required for bathrooms and common areas, as well as En-Suites for all bedrooms.
7. The Tribunal is mindful of the additional floor area provided in the subject property, and considers it appropriate to give a reduction of 5% on the Net Annual Value on the subject.

And the Tribunal so determines.