

Appeal No. VA16/4/017

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

Sota Prosthetics & Orthotics Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

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

Property No. 5008733, Warehouse/Warerooms at Unit 48, Eastgate Drive, Little Island, Castlevew, Caherlag, Cork Upper, County Cork.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 28TH DAY OF AUGUST, 2017

BEFORE:

Rory Lavelle – MA, FRICS, FSCSI, ACI Arb

Deputy Chairperson

Carol O'Farrell - BL

Member

Donal Madigan – MRICS, MSCSI

Member

By Notice of Appeal received on the 29th day of November, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €58 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

“Comparable companies in same estate location have significantly lower rates. Our previous rates in Cork City were significantly lower.”

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 15th day of May, 2017 adduced before us by Ms. Lucy McMullen of Sota Prosthetics & Orthotics Ltd on behalf of the Appellant, who contended for a rateable valuation of €42 and Mr. Paul Ogbebor of the Valuation Office on behalf of the Respondent to the appeal.

DETERMINES

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

€58 (Unchanged)

The reasoning being

Ms. Lucy McMullen, Company Director, was duly authorised to appear on the Appellant's behalf to present the appeal. Ms. McMullen's principal argument was that comparable nearby Units were paying less rates referencing, in particular, Units 37 and 39 and that the rates previously paid by the Appellant in Cork City were only €41 per square metre. Whilst Ms. McMullen provided photographs of adjacent Units, she did not adduce any evidence as to their actual valuations. It was clear from photographs that there is an office section to Unit Number 46. Ms McMullen also referred to the fact that a portion of the ground floor of the subject property which is in use as a store had been assessed as an office. Ms. McMullen accepted under cross-examination that all the Units in the terrace were valued at the same level per square meter.

Mr. Ogbebor appearing for the Respondent submitted that there is an established tone of the list for Eastgate Business Park. He relied upon 4 tone of the list comparisons all located within the Business Park, in support of the valuation of the subject property. One of those comparisons, Unit Number 46, which is in the same terrace as the subject property, was valued as Warehouse and Stores even though it was obvious from the photographic evidence that a section of the property is in use as an office.

The Tribunal requested and was provided with a full summary list of all the valuations in the two blocks in the Eastgate Business Park which confirmed that offices and warehouses are consistently valued at €47.84 and €34.15 per sq. m. respectively. The Appellant provided a copy of the planning documents to clarify their reference to part of their Unit fitted as offices but used as a store.

Findings

The Tribunal has considered the internal photographic evidence of the subject property and considers the fit out of the ground floor section is that of an office. Even though this section may be in use for storage purposes it is completely different from stores at first floor level of premises that are open and accessed by a metal stairs. The ground floor section could clearly and readily be used as offices and in the Tribunal's view was correctly valued by the Respondent as an office. The planning documents provided did not change this view.

There are discrepancies in the list of valuations furnished by the Respondent. Unit 46 is a case in point. However, the Tone of the List applies in this case. The Appellant bears the burden of proof and has failed to discharge the onus of proving that the value as determined by the Commissioner of Valuation is incorrect. Accordingly, the Tribunal disallows the appeal and confirms the decision of the Commissioner of Valuation.

And the Tribunal so determines.