

Appeal No. VA16/4/024

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

**Dr Brian O'Donnell & Dr Helen Finlay**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 5008516, Health / Medical Centre, At Lot No. 27/1, Ardmanagh, Skull, County Cork.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 11<sup>TH</sup> DAY OF MAY, 2017**

BEFORE:

**Barry Smyth – FRICS, FSCSI, MCI Arb**

**Deputy Chairperson**

**Grainne Duggan - BL**

**Member**

**Frank O'Grady – MA, FSCSI, FRICS, FIABCI**

**Member**

By Notice of Appeal received on the 2<sup>nd</sup> day of December, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €70.00 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*“Mizen Primary Care Centre is a building with limited earning capacity, situated in Schull Village, providing essential healthcare services to an isolated aging and declining rural community. The village has no industry to support employment. The comparison to thriving towns such as Skibereen, Dunmanway, Ballineen, Bantry is not equitable.”*

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 21<sup>st</sup> day of April, 2017 adduced before us by Dr Brian O’Connell on behalf of the Appellant, who contended for a rateable valuation of €31.22, and Mr Seamus Costello 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:

	<b>€53.00</b>	<b>Reduction</b>
<b>Calculated as follows</b>		
Total area of Clinic 208.16 sq.m. x €51 per sq.m.		= NAV €10,616.16
	Reducing Factor 0.5%	= €53.08
		SAY € 53.00

**The reasoning being**

In arriving at the decision the Tribunal noted the population of Schull and the fact that at approximately 660, it is a quarter the size of Bantry, that it has no inherent industry other than the Summer tourist season and that it is in a remote and peripheral location on the Mizen Peninsula.

The Tribunal is of the opinion that an accurate interpretation of the Tone of the List would allow for a reduction of the values when the subject property is compared with similar properties in larger towns in the same rating authority area.

And the Tribunal so determines.