

Appeal No. VA16/4/027

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

Digital Office Centre Limited

APPELLANT

And

Commissioner of Valuation

RESPONDENT

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

Property No. 2168439, Office(s) at Block B, Straffan Road, Maynooth, Moneycooly, Maynooth, Celbridge 1, County Kildare.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 31ST DAY OF JULY, 2017

BEFORE:

Barry Smyth – FRICS, FSCSI, MCI Arb

Deputy Chairperson

Grainne Duggan - BL

Member

Liam Daly – MSCSI, MRICS

Member

By Notice of Appeal received on the 9th day of December, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €2,300 on the above described relevant property on the grounds as set out in the Notice of Appeal as attached in Appendix 1.

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 18th day of May, 2017 adduced before us by Mr. Gerard McCarthy of Savills on behalf of the Appellant, who contended for a rateable valuation of €1,169 (in Notice of Appeal) and €2,080 (in precis) and Mr. John Doorly 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:

RV€2,300 - Unchanged

The reasoning being

1. This valuation and this decision are reached under the terms of Section 49 of the Valuation Act of 2001, as this is an amendment of the valuation list in relation to similarly circumstanced property.
2. The Appellant's grounds of appeal were:
 - a. As a matter of fact, the floor area was overstated;
 - b. The second floor of the subject property is not fit for occupation; and
 - c. The comparable properties relied upon by the Respondent were significantly smaller than the subject property with no allowance for quantum.
3. The Appellant did not pursue the first two grounds of appeal. It was therefore agreed that the floor area of the subject property is 7,832.7 square metres.
4. The Appellant submitted that the comparable properties relied upon by the Respondent were significantly smaller than the subject property. No allowance was given for quantum by the Respondent. The Appellant submitted details of a number of office properties in the Dublin City Rating Authority area where the Commissioner had made an allowance for quantum.
5. The Respondent submitted a comparator at the hearing of the appeal (Property No. 5006649) which concerned a building which was in fact larger than the subject property in the same rateable area but which had not been given any allowance for quantum. It was unfortunate that this comparator was not brought to the attention of the Appellant and the Tribunal in advance of the hearing of the appeal. After a brief adjournment so as to enable the Appellant's representative to consider this comparator, the Appellant helpfully agreed to the submission of this comparator. This was of assistance to the determination of the Tribunal

6. Accordingly, on the evidence, the Appellant failed to establish an entitlement to a discount based on quantum.

And the Tribunal so Determines.