

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

**Bentleys Ltd**

**APPELLANT**

**And**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 79397, Hotel at 10.12.14.16.18.20.22.24, John St. Upper, Kilkenny, Sundry Townlands, Kilkenny No. 2 Urban, Kilkenny Borough, County Kilkenny.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 21ST DAY OF NOVEMBER, 2017**

BEFORE:

**Stephen Byrne – BL**

**Deputy Chairperson**

**Mairead Hughes – Hotelier**

**Member**

**Claire Hogan – BL**

**Member**

By Notice of Appeal received on the 28<sup>th</sup> day of June, 2017 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €1,365 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*“The RV as proposed at €1330 is excessive & inequitable and not in accordance with the tone of the list for comparable properties”.*

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 31<sup>st</sup> day of October, 2017 adduced before us by Mr David Halpin of Eamonn Halpin & Co Ltd on behalf of the Appellant, who contended for a rateable valuation of €840, and Mr John Plunkett 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:

Unchanged

### **The reasoning being**

This appeal is brought pursuant to section 49 of the Valuation Act 2001 (as amended), and thus the tone of the list as established by reference to comparable properties is key. Section 63(1) of the Act provides as follows:

*“The statement of the value of property as appearing on a valuation list shall be deemed to be a correct statement of that value until it has been altered in accordance with the provisions of this Act.”*

Any arguments made about errors in the valuation of the subject property in the past must be viewed in the light of this important provision. The Appellant agreed the value in 2002, and did not challenge it in 2007.

The case of *MMEM* (VA14/4/023) is not applicable in circumstances where a significant error in the areas used in the initial valuation was made in that case, and where this is not so in the instant case.

Furthermore, the Appellant is seeking a reduction in circumstances where a beer garden has been added to the property; a material change of circumstance which is an undoubted improvement. The Tribunal is persuaded by the Respondent's reliance on one of its previous decisions: *Inishelm Ltd* (VA11/2/2016), where it held, at para 5:

*“It is common case that an extension was added to the subject property sometime since the last revision, which extension even the appellant was willing to accept had some value. When looking at the valuation date of November 1988, the question one needs to ask is whether a pub with the extension would have been more valuable than a pub without such extension and the answer is clearly yes. Accordingly, the appellant's case for a lower RV on the property now with the benefit of an extension, than that fixed when no extension existed simply does not stand up.”*

The Tribunal is satisfied that the tone of the list warrants the RV of €1,330. It is not persuaded that there ought to be any change to the RV, and is not persuaded that it is excessive or inequitable.

And the Tribunal so determines.

