

Appeal No. VA95/1/008

**AN BINSE LUACHÁLA**  
**VALUATION TRIBUNAL**  
**AN tACHT LUACHÁLA, 1988**  
**VALUATION ACT, 1988**

**Michael & Denis Hourigan**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House and store at Map Ref: 39-16ABE/3, Townland: Scarteen Lower, ED: Newmarket,  
RD: Kanturk, Co. Cork  
Domestic valuation

**B E F O R E**

**Veronica Gates**

**Barrister (Acting Chairman)**

**Paddy Farry**

**Solicitor**

**Joe Carey**

**PC DDSc DBAdm MIAVI**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 25TH DAY OF OCTOBER, 1995**

By Notice of Appeal dated the 10th day of April 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation on the subject premises of £8.

The grounds of appeal as set out in the Notice of Appeal are that:-

- "1. The valuation is too high.**
- 2. There is no store.**
- 3. This part is solely used for residence for myself and my father.**
- 4. There should be no rates paid on this property."**

**The Property:**

The property comprises the rear portion of a haybarn type structure separated from the front portion by a wall inset with 3 aluminium windows and doors. The subject premises consists of:

1. a seating area/kitchen
2. an area containing a double axle caravan
3. an area containing personal items including a 1974 MG sports car.

**Valuation History:**

At 1979 this premises comprised three lots:

**Lot 16a**

Description: House

RV: £5.40

**Lot 16b**

Description: Workshop and yard

RV: £12.50

**Lot 16e**

Description: Workshop and yard

RV: £12.50

**In 1992****Lot 16ab**

Description: 2 Houses and workshop

RV: £20.00

**Lot 16e**

Description: Farm building

RV: £5.00

**In 1993:****Lot 16abe**

Description: Workshop

RV: £25.00

**1993 Appeal****Lot 16abe/1**

Description: House

RV: £5.00

**Lot 16abe/2**

Description: Workshop

RV: £8.00

**Lot 16abe/3**

Description: House and store

RV: £8.00.

**Written Submissions:**

A written submission was received on the 23rd day of October 1995 from Michael and Denis Hourigan, appellants setting out particulars of each section of the building in support of their appeal against the assessment.

A written submission was received on the 10th day of October 1995 from Mr. Liam Cahill, Appeal Valuer on behalf of the respondent.

In his written submission Mr. Cahill described the property and its valuation history and set out the grounds of appeal. He set out his opinion of rateable valuation as follows:

Ground floor: 1,253 sq.ft. + lofted area of 1,132 sq.ft.

Est. NAV @ £30 wk = £1,560

@ 0.5% = £ 8.00 RV

***Alternatively***

Ground floor: 1,253 sq.ft. @ £1psf

Loft: 1,132 sq.ft. @ £0.25psf = £1,536

@ 0.5% = £8.00 RV.

He also offered one comparison:

**Lot 16abe/2**

RV: £8.00

Workshop taken @ £1 per square foot at First Appeal.

Mr. Cahill submitted that the rateable valuation of £8 was fair and that the description "House and store" was correct in the circumstances.

**Oral Hearing:**

The oral hearing took place in Cork on the 25th October 1995. The appellant appeared on his own behalf and Mr. Liam Cahill, Valuer appeared on behalf of the respondent.

It emerged from the evidence of the parties that the subject hereditament is used entirely for the personal domestic purposes of the appellant. The hereditament houses a caravan which is occupied by Mr. Hourigan and his father, also an extended living area with seating etc. Also contained in this area is the personal collection of Mr. Hourigan which comprises an assortment of articles including, *inter alia*, a motor car, wardrobes and arm chairs.

It was accepted by Mr. Cahill that the subject hereditament is used solely for the personal use of Mr. Hourigan and his father and that none of the various articles contained therein are for sale or used for any commercial purposes whatsoever.

**Determination:**

The Tribunal accepts the evidence of the appellant which was not refuted by the respondent, that the subject hereditament is used solely for domestic purposes and has no commercial user and therefore is of the opinion that the description of the subject hereditament in the Valuation Lists should be amended to read "House" only. The rateable valuation is affirmed at £8.