

Appeal No. VA14/5/167

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

**M. O'Byrne (Hire & Catering) Ltd**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the issue of Quantum of Valuation in respect of:**

Property No. 750295, Industrial Uses (Warehouse), 185B Emmet Road, Kilmainham, County Borough of Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 28<sup>TH</sup> DAY OF JULY, 2016**

**BEFORE:**

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

**Deputy Chairperson**

**Frank Walsh – QFA, Valuer**

**Member**

**James Browne – BL**

**Member**

By Notice of Appeal received on the 4<sup>th</sup> day of September, 2014 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €37,300 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"The valuation as assessed is excessive, inequitable and bad-in-law."*

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 adduced before us by Mr Donal O'Donoghue of OMK Property Advisors & Rating Consultants for the Appellant and by Mr John O'Connor, valuer at the Valuation Office, for the Respondent on 3<sup>rd</sup> day of June 2015,

## **DETERMINES**

That the net annual value of the subject property be as set out below:

Offices/Warehouse    1,037.58 sq. metres @ €28 per sq. metre    =    € 29,052.24

Say €29,000.

### **The reasons being as follows:**

The Tribunal is satisfied that the tone has not yet emerged for the category of buildings that the subject property falls into.

The Tribunal is of the view that the Respondent's three informers are in a better locale in that they are situated in a more formal industrial estate providing a cluster of these type of buildings which a hypothetical tenant would deem advantageous.

The Tribunal prefers the comparisons put forward by the Appellant and has accordingly given them greater weight than to those of the Respondent.

The Tribunal is particularly concerned that sufficient allowance has not been given for the effect that regular road closures, which occur on the access road to the subject property and restrict access to the property, would have on the value a hypothetical tenant would place on the subject premises.

The Tribunal therefore determines that the appeal should be allowed and amends the valuation accordingly.