

Appeal No. VA16/2/012

AN BINSE LUACHÁLA

VALUATION TRIBUNAL

AN tACHT LUACHÁLA, 2001

VALUATION ACT, 2001

MR THOMAS MCGOWAN

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

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

Property No. 5005783, Beauty/Hair Salon, At Lot No. 22a (rear), Main Street, Clonmellon, Clonmellon, Killua, Delvin, County Westmeath.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18TH DAY OF JULY, 2018

BEFORE:

Dolores Power – MSCSI, MRICS

Deputy Chairperson

Hugh Markey – FSCSI, MRICS

Member

Mairead Hughes - Hotelier

Member

By Notice of Appeal received on the 12th day of April 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €8 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"This in not & never has been used commercially. Building under construction, No Funds, or interest to use commercially as it is not viable"

1. THE NOTICE OF APPEAL

- 1.1 By Notice of Appeal dated 7th day of April, 2016, the Appellant appealed against the determination of the Respondent pursuant to which the Rateable Valuation of the above relevant property was fixed in the sum of €8.
- 1.2 The Notice of appeal states that the Property ought to have excluded in the Valuation List on the grounds that ‘This is not and never has been used commercially. Building under construction, no funds or interest to use commercially due to economic downturn.
- 1.3 The Notice of Appeal stated that the Appellant considers that the valuation of the property ought to have been determined in the sum of €Nil.

2. THE HEARING

- 2.1 The Appeal proceeded by way of an oral hearing held in the offices of the Valuation Tribunal at Holbrook House, Holles Street, Dublin 2 on 16th day of December, 2017. At the hearing, the appellant was represented by Mr Tom McGowan, while the Respondent was represented by Mr Sean Donnellan.

3. THE PROPERTY

- 3.1 The Property comprises a part ground floor hair and beauty salon located behind a public house on Main Street, Clonmellon, Co Westmeath

4. VALUATION HISTORY

- 4.1 The valuation of the property was undertaken by way of a revision in accordance with section 49 (1) of the Valuation Acts 2001 – 2015. The valuation is determined by reference to the values, as appearing on the valuation list relating to the same rating authority as the property is situate in, of other properties comparable to that property (Tone of the List).

5. PROCEDURE

- 5.1 In accordance with the Rules of the Tribunal, both parties had been requested to exchange their Précis prior to the hearing and submit same to the Tribunal office. In this instance, the Appellant had not, despite several requests, produced a Précis of evidence. The Tribunal considered that as the Appellant had not produced any evidence or comparables, the appeal must fail.

6. TRIBUNAL FINDINGS AND CONCLUSIONS

- 6.1 The onus of proof in an appeal to the Valuation Tribunal lies with the Appellant and as no supporting evidence was put forward, the Tribunal can only confirm the valuation placed on the subject by the Respondent.

7. DETERMINATION

- 7.1 Accordingly, the Tribunal disallows the appeal and confirms the rateable value of the property as stated in the Valuation Office Certificate as follows:

Rateable Valuation €8

And the Tribunal so determines.