

**Appeal No. VA14/5/970**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**Elbateg Lifting Equipment Ltd**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 2196990, Workshop at The Burgery, Knocknasalla, Dungarvan, County Waterford.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 22<sup>ND</sup> DAY OF AUGUST, 2016**

**B E F O R E:**

**Majella Twomey - BL**

**Deputy Chairperson**

**Brian Larkin - BL**

**Member**

**Mairead Hughes – Hotelier**

**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 €10,030 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"Valuation is excessive and should be based on achievable rent in Dungarvan as per attached certificate from Denise Radley, Auctioneers/Valuer".*

*"The premises is rated as a workshop. However, no trade has been carried out in the premises since Oct 2010 and is currently being used as a store".*

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 of Mr Fitzgerald, Company Accountant, who proposed a NAV of €4,800, and Mr Ian Power, for The Commissioner of Valuation, adduced before us by the parties to the appeal,

## **DETERMINES**

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

The NAV of the property remains unchanged at € 10,030.

## **The reasoning being**

1. The onus is on the Appellant to demonstrate that the valuation of property which is under appeal is incorrect and not determined in accordance with Section 29(1) of The Valuation Act 2001. The Appellant has not provided clear or coherent evidence to suggest that this is the case.
2. No clear or compelling evidence was put before the Tribunal to suggest that the valuation of the said property was incorrect. The Appellant Company was represented by its accountant, who relied upon an opinion of Denise Radley, Auctioneer, who was not present at the hearing, to give evidence or to be cross-examined.
3. The Appellant did not produce clear evidence to suggest that the rateable valuation was not fair or equitable.
4. Taking all of the eight comparators from the Respondent and the two comparators adduced by the Appellant, into account, the Tribunal finds that, on balance, the valuation level of €22.5 per square metre is fair and equitable, taking into account the location, type of property and the tone of the list. Therefore, the Tribunal affirms the valuation set out by the Commissioner of Valuation.