

Appeal No: VA18/4/0006

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2020
VALUATION ACTS, 2001 - 2020**

Athboy Blasting Centre

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In relation to the valuation of

Property No. 5013122, Warehouse/Warerooms, Yard at Local No/ Map Ref 26a/1, Athboy, Castletown, Grennanstown, Trim, County Meath.

B E F O R E

Barry Smyth - FRICS, FSCSI, MCI Arb

Deputy Chairperson

Michael Brennan - BL, MRICS

Member

Gerard O'Callaghan - MRICS, MSCSI

Member

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 30th DAY OF AUGUST, 2022

1. THE APPEAL

1.1 By Notice of Appeal received on the 5th day of October, 2018 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value '(the NAV)' of the above relevant Property was fixed in the sum of €69.

1.2 The sole ground of appeal as set out in the Notice of Appeal is that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 28(4) of the Act because : *“Property is in the countryside with very poor roads, no public lighting, no main water or sanitary services and very poor internet.”*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €25.

2. VALUATION HISTORY

2.1 Meath County Council requested a revision of this property, it not having been previously rated.

2.2 On the 23rd day of January 2018 a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of €81.

2.3 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation of the Property was reduced to €69.

2.4 A Final Valuation Certificate issued on the 1st day of October 2018 stating a valuation of €69.

3. THE HEARING

3.1 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 the 15th day of August 2022. The Appellant, Mr. Liam Murtagh attended, and the Respondent was represented by Mr. David Maguire of the Valuation Office.

3.2 In accordance with the Rules of the Tribunal, the parties had exchanged their respective reports and précis of evidence prior to the commencement of the hearing and submitted them to the Tribunal. At the oral hearing, each witness, having taken the oath, adopted his précis as his evidence-in-chief in addition to giving oral evidence.

4. FACTS

4.1 From the evidence adduced by the parties, the Tribunal finds the following facts.

The property is situated in a rural location approximately 1 kilometre Southwest of Athboy, County Meath. The property comprises three blocks and a concrete yard to the rear of a domestic dwelling with shared vehicular access from the Freyne Road. Block 1 is a lean-to workshop of basic block wall construction with a corrugated roof and blocks 2 and 3 are of steel frame construction with block and single skin cladded walls and single skin cladded roof with head room of approximately 5 metres and 6 metres respectively.

The agreed floor areas are:

Block 1 workshop (use disputed) 55.8 square metres.

Block 2 workshop 311.10 square metres

Block 3 workshop 382.2 square metres.

Concrete yard 1,300 square metres.

The Title is freehold and the property is owner occupied.

5. ISSUES

The sole issue is the quantum of the rateable valuation of the property.

6. RELEVANT STATUTORY PROVISIONS:

The value of the Property falls to be determined for the purpose of section 28(4) of the Valuation Act, 2001 (as substituted by section 13 of the Valuation (Amendment Act, 2015) in accordance with the provisions of section 49 (1) of the Act which provides:

“(1) If the value of a relevant property (in subsection (2) referred to as the “first-mentioned property”) falls to be determined for the purpose of section 28(4), (or of an appeal from a decision under that section) that determination shall be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situate in, of other properties comparable to that property.

7. APPELLANT’S CASE

7.1 Mr Murtagh outlined the history of the occupation of the property and noted that it is in the countryside with very poor roads, no public lighting, no mains water or sanitary services and very poor internet.

The property requires three phase power which is not installed. He noted that the neighbouring property has three phase power and is therefore more valuable than his. The estimate in January 2018 for installing three phase power was €7,300.

In his assessment of the correct rateable valuation which he had put at €25 in the Appeal document he now stated that the amount of rates should be similar to that as assessed under the revaluation of the property where the net rates liability is €3,407.00 thus implying a Rateable Valuation for the subject property of €49.38.

He noted that Block 1 which is described in the Valuation Office assessment of RV as workshop is in fact used as a fuel store for the domestic house and his own property elsewhere.

8. RESPONDENT'S CASE

8.1 Mr. Maguire noted the location, description and agreed accommodation of the property. He provided a satellite view of the property and external photographs of the overall property and Blocks 1, 2 and 3. And internal photographs of blocks 2 and 3.

He stated that the property was valued in line with the tone of the list established for similarly circumstanced properties in County Meath and specifically mentioned the nearest rateable property (Property No. 5013121) to the subject which was similarly assessed and he provided an assessment of the RV calculated as follows:

Block 1 Workshop 55.8 square metres at €13.67 per square metre	€762.78.
Block 2 Workshop 311.10 square metres at €17.08 per square meter	€5,313.58.
Block 3 Workshop 382.2 square metres at €17.08 per square metre	€6,527.97,
Yard concrete 1,300 square metres at €0.96 per square metre	€1,248
	Total NAV €13,852.35
	reducing factor 0.005

RV rounded to €69.00.

He provided a total of eight rateable valuation comparisons summarised as follows:

Address and Property number	Use and Area	Rate Per Square Metre	NAV/RV
Castletown, Athboy, Co. Meath PN 5013121	Workshop 198.25 square metres Workshop 199.10 square metres Open Store 237.82 square metres	€17.08 €17.08 €6.83	NAV €8,411.04 RV €42.00
Ballinlough, Kells. Co Meath PN5014322	Workshop 389.28 square metres Workshop 160.84 square metres Store 94.95 square metres Office 41.21 square metres	€17.08 €17.08 €13.67 €27.33	NAV €11,820.28 RV €59
Baconstown, Enfield, Co. Meath PN 5013536	Workshop 125.88 square metres Office 42.73 square metres Store 49.52 square metres Workshop 351.5 square metres Workshop 178.1 square metres Office 17.82 square metres	€17.08 €23.92 €13.67 €17.08 €17.08 €27.33	NAV €12,949.67 RV €65.00
Ballynakill, Enfield, Co. Meath PN 2184804	Workshop 185.25 square metres Workshop 203 square metres Store 60 square metres Workshop 45 square metres Workshop 190 square metres Open store 29.25 square metres Open store 42 square metres	€17.08 €17.08 €13.67 €13.67 €17.08 €6.83 €6.83	NAV €11,798.50 RV €59.00
Laracor, Trim, Co. Meath PN 5012425	Warehouse 200.87 square metres Pumphouse 12.2 square metres Concrete yard 100 square metres	€20.50 €6.83 €0.96	NAV €4,297.16 RV €21.00

Brownstown, Ardulchan, Co. Meath PN 5015289	Workshop 495.06 square metres Yard 2,256 square metres	€20.50 €1.00	NAV €12,404.73 RV €62.00
Watton, The Ward, Co. Meath PN5012981	Workshop 172.08 square metres Steel container (Office) 14.4 square metres Yard 1,275 square metres	€19.13 €13.67 €1.00	NAV €4,763.74 RV €24.00
Kilcorney, Innfield, Co. Meath PN 5007351	Workshop 484 square metres	€17.08	NAV €8,266.72 RV €41.00

9. SUBMISSIONS

9.1 There were no legal submissions

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Meath County Council.

10.2 The location and description of the property was not in dispute between the parties.

10.3 There was agreement on the size of the various blocks but the Appellant noted that block 1 is used for fuel storage for the adjacent domestic dwelling and his own residence (elsewhere) and he produced a photo that was not in his exchanged precis showing a large box of kindling wood and sacks of turf.

The Respondent said that at the date of his inspection in November 2017 there were non-domestic but trade type tools in this store. He included in his precis a photo of the exterior but not of the interior.

These are diametrically opposing views on the use of Block 1 Store. However, Mr. Murtagh's assertion that it is in domestic use is, as it were, a new ground of appeal not included in his Notice of Appeal to the Tribunal and therefore cannot be entertained.

10.4 The Appellant, Mr Murtagh, provided no rateable valuation comparisons or other in support of his estimate of rateable valuation. The Respondent introduced eight comparable rateable valuations in support of his valuation none of which was queried by the Appellant.

10.5 The onus of proof that the rateable valuation is incorrect lies with the Appellant and in this instance the Appellant has not proven the rateable valuation to be incorrect.

10.6 The Respondent produced eight tone of the list comparisons which indicated that his estimate of rateable valuation is well founded.

DETERMINATION

Accordingly, for the above reasons the Tribunal disallows the Appeal and confirms the decision of the Respondent in assessing a rateable valuation of €69.00.