

**Appeal No: VA21/4/0025**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015  
VALUATION ACTS, 2001 - 2015**

**PATRICA Mc COY t/a DESERTSERGES POTTERY**

**APPELLANT**

**AND**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**

Property No. 5023717, Property Type: Workshop, Address of Property: Maulnarougha South, Enniskeane, County Cork.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 11<sup>TH</sup> DAY OF SEPTEMBER, 2023**

**BEFORE**

Donal Madigan MRICS, MSCSI

**Deputy Chairperson**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 30<sup>th</sup> day of October, 2021 the Appellant appealed against the determination of the Respondent pursuant to which the rateable value of the above relevant Property was fixed in the sum of €5.

2.1 The valuation of the Property falls to be determined from a decision made by the revision manager under section 28(4) of the Valuation Act 2001 as amended ('the Act') that a material change of circumstances has occurred for the coming into being of a newly erected or newly constructed relevant property or of a relevant property.

2.2 The sole ground of appeal as set out in the Notice of Appeal is that the valuation of the Property is incorrect as it does not accord with that required to be achieved by section 49 of the Act because:

**1. TURNOVER OF THE BUSINESS**

The business operating from the workshop is not a full-time business and the turnover of the business for the last number of years would not support a rates payment relative to the valuation. Sales in 2019 were [ sales information redacted here for all years to preserve confidentiality] Based on this turnover the rates payment that would be required based on the valuation would be excessive for the business. For the reasons stated below the workshop is not capable of being operated on a full-time basis and can only be ever used as a part time business. This reduces the value of the workshop.

2. REMOTNESS

The location of the workshop is in a very remote area and the valuation of the workshop should be reduced to take account of this. If the business was located in a town or a village it would benefit from a passing trade and could benefit from some element of retail sales.

3. NO RETAIL SALES ALLOWED

When I got planning permission for the workshop reference number 94/2487 there was a condition attached to the permission which forbids any retail sales from the property I assume that this is because of the limited size of the access roads to the workshop, this restriction does reduce the commercial value of the workshop and I would therefore ask that this be taken into account and the valuation be reduced.

4. LACK OF PUBLIC SERVICES PROVIDED

There are no sewer water footpaths or public lighting or other services (including three phase electricity) at the location which devalues the property also. The public road is not in very wide and is not in great condition. The size of the road has a limiting effect on the workshop as I am restricted in the size of deliveries I can accept. When purchasing a kiln I had to settle for a smaller kiln than I would have preferred as the supplier could not deliver to the workshop with an articulated vehicle. The size of the operation was also limited by the fact that there was no three-phase electricity available and I had to further reduce the kiln size based on this. I would ask that this fact be taken into account to reduce the valuation you have put on the property.

5. LACK OF SERVICE WITHIN THE BUILDING

The workshop does not have any water supply or waste water service within it. The workshop depends on the adjacent domestic house for these services, this devalues the workshop for a number of reasons (a) the workshop in its current state is not in a condition where the business can take on an employee if it were to expand, this reduces the value of the workshop and (b) the workshop could not be sold or rented out as it could not be used without the water and toilet facilities. I would ask that you consider the fact that the workshop, in its current state, is not capable of standing alone apart from the adjacent domestic house and garden and is dependent on and its use is linked to the adjacent domestic house and reduce the valuation you have put on the workshop accordingly.

6. SHARED ACCESS WITH DOMESTIC HOUSE

The only access to the workshop is through a shared access with the adjacent domestic dwelling, this reduces the value of the workshop and it cannot be rented out or sold on this basis. This also reduces the value of the adjacent domestic dwelling. And I would ask that you take this fact into consideration and reduce the valuation accordingly.

7.

7. DOMESTIC STORAGE

The workshop is used intermittently for storage for the adjacent domestic house which does not have any attic space. It is hard to put a definite percentage on this as the level of storage varies from time to time but I would ask that a reduction in the valuation you have suggested for the workshop be made to take account of this

## 8. PROPERTY TAX

We are currently paying property tax on the entire property. [Details redacted.]

I do not think that the workshop because of the combined reasons stated above would be capable of being rented on the market in its current state separately from the domestic house.

- 2.3 The Appellant considered, on the Notice of Appeal, that the valuation of the Property ought to have been determined in the sum of **€2.40**.

## 2. VALUATION HISTORY

- 2.1 On the 31<sup>st</sup> day of August 2021 an application was made to the Respondent for the appointment of a revision manager to exercise powers under section 28(4) of the Act in relation to the Property on the basis that by reason a material change of circumstances had occurred since a valuation under section 19 was last carried out in relation to the rating authority area of Cork County Council because the Property ought to be included in the Valuation List as relevant rateable property and a valuation carried out.
- 2.2 On the 31<sup>st</sup> August 2021, a copy of a proposed valuation certificate issued under section 28(6) of the Act in relation to the Property was sent to the Appellant indicating a valuation of **€5**.
- 2.3 Being dissatisfied with the valuation proposed, representations were made to the Revision Manager in relation to the valuation. Following consideration of those representations, the valuation of the Property was suggested to be reduced to **€4**. Unfortunately, in this case, that recommendation was not put into effect.
- 2.4 A final valuation certificate issued on the 18<sup>th</sup> day of October 2021 stating a valuation of **€5**.
- 2.5 The Appellant sought, in the Notice of Appeal, a valuation of **€ 2.40**.

## 3. DOCUMENT BASED APPEAL

- 3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents only, without the need for an oral hearing, and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.
- 3.2 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

3.3 The Appellant, M/s Patricia Mc Coy, submitted a precis of evidence and a response to the Respondent's precis, and Mr. Andrew Cremin, Valuer, submitted a precis of evidence on behalf of the Commissioner of Valuation (Valuation Office/Tailte Eireann)

#### 4. FACTS

The following are the background or undisputed facts:

- 4.1 The subject Property is located in the rural townland of Maulnarougha South, approximately 10km north of Clonakilty and approx. 17.6km southwest of Bandon. Access to the property can be found via local roads approx. 3km from the N71 national road. This is a remote rural location.
- 4.2 The Property as identified in the Valuation Certificate is a workshop comprising a converted garage and side annex, used as a pottery with ancillary storage, which is adjacent to the side of the Appellant's dwelling with which it shares access and some services. The building has a concrete floor, concrete walls, and a slate pitched main roof.
- 4.3 The Property is in fair condition.
- 4.4 The floor area of the Property is 60.86m<sup>2</sup>.
- 4.5 It is understood that the Property is freehold.

#### 5. ISSUE(S)

There are two main issues arising in this appeal, namely:

- (A) whether the workshop should be included in the Valuation List and thereby rateable and  
(B) if that be the case, in (A) above, the amount of the valuation that should be applied to it.

#### 6. RELEVANT STATUTORY PROVISIONS:

6.1 All references to a particular section of the Valuation Act 2001 ('the Act') refer to that section as amended, extended, or modified by the Valuation (Amendment) Act, 2015 and other subsequent Acts.

6.2 Section 3(1) of the Act, in so far as material to this appeal, defines "material change of circumstances" as meaning a change of circumstances that consists of (a) the coming into being of a newly erected or newly constructed relevant property or of a **relevant property**.

6.3 Schedule 3 of the Valuation Act sets out a long list of properties deemed to be **Relevant Property** which includes, inter alia, (only part reproduced here):

*1.—Property (of whatever estate or tenure) which falls within any of the following categories and complies with the condition referred to in paragraph 2 of this Schedule shall be relevant property for the purposes of this Act:*

*(a) buildings,*

*(b) lands used or developed for any purpose (irrespective of whether such lands are surfaced) and any constructions affixed thereto which pertain to that use or development,*

*(c) railways and tramways, including running line property and non-running line property,*

*(d) harbours, piers, docks and fixed moorings,*

*(e) mines, quarries, pits and wells,*

*(f) rights of fishery,*

*(g) profits á prendre, other than rights of fishery,*

*(h) tolls,*

*(i) easements and other rights over land, etc .....*

*\*Plus other categories too numerous to list here (see the Act)*

*2.—The condition mentioned in paragraph 1 of this Schedule is that the property concerned—*

*(a) is occupied and the nature of that occupation is such as to constitute rateable occupation of the property, that is to say, occupation of the nature which, under the enactments in force immediately before the commencement of this Act (whether repealed enactments or not), was a prerequisite for the making of a rate in respect of occupied property, or*

*(b) is unoccupied but capable of being the subject of rateable occupation by the owner of the property*

6.4 If a Revision Manager is satisfied that a material change of circumstances as defined by section 3 of the Act has occurred, then that Revision Manager has power under section 28(4) (b) of the Act, to do, as follows:

*“28. (4) (b) if that property does not appear on the said valuation list and it is relevant property (other than relevant property falling within Schedule 4 or to which an order under section 53 relates), do both of the following:*

*(i) carry out a valuation of that property, and*

*(ii) include that property on the list together with its value as determined on foot of that valuation.”*

6.5 Where a property falls to be valued for the purpose of section 28(4) of the Act, that value is to be ascertained in accordance with the provisions of section 49 (1) of the Act which provides:

*“49. (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 M/s Patricia McCoy, the Appellant, submitted a precis of evidence to the Tribunal which comprised a written document supplemented by a photograph of the Property, Local Property Tax documents and a note from the insurance company, Axa Insurance DAC, declining to issue a quotation for home insurance.
- 7.2 In her submission M/s McCoy stated that she lives at this address which comprises of an extended cottage on an acre with a workshop to the side of it. She contends, in summary, firstly, that the Property (i.e. the workshop) is so linked with the domestic house that it is not capable of being valued separately and therefore should be valued with the house and included for Local Property Tax. Secondly, she contends that if the Tribunal holds that the workshop is capable of being separately valued for rates purposes, that the Rateable Valuation of € 5.00 should be reduced to reflect the fact that it cannot be rented or sold separately or otherwise exploited to the same extent as a standalone workshop; it is in a rural setting; no retail sales can be conducted from it by virtue of the condition attached to the original planning permission; it has few public services; it is not used solely as a workshop but has some domestic storage too; and the turnover is limited because her work in that building is of a part time nature and that, consequently, the rates charged based on the rateable valuation are an excessive charge in proportion to the turnover of the business.
- 7.3 In developing her two main arguments, M/s McCoy submits that, firstly, in regard to contending that the Property is not capable of being separately valued that the workshop is not capable of operating separately to the house and she submits that instead it should be treated as an office because it lacks services such as washing facilities, a toilet, running water, a sink or waste discharge outlet and without a toilet it is not possible to employ someone to work in the workshop. She confirms that electricity is provided to power the kiln, but the remainder is from the house. She cites this as a further reason the workshop is interdependent with the house and that she should be treated in like manner to an accountant, engineer, architect, or baker whom she believes are not separately rated because they operate from within their houses. She also contends that the access to the workshop is shared with the house and, that if it was to be operated separately, it would require a new entrance and parking.
- 7.4 M/s McCoy also asserted that she had been refused insurance for the house which she said was because of its proximity to the workshop thus indicating, in her view, that the insurance company regarded the workshop and house to be interlinked from a risk assessment viewpoint.
- 7.5 M/s McCoy also made the contention that the Property (i.e. in this appeal the workshop) should not be separately valued for rating purposes as she has already included the value in her Local Property Tax return for the house overall and that tax for the relevant years has been paid.
- 7.6 Turning, secondly, to her submission on the amount of the valuation M/s McCoy outlined the factors that she considered relevant as set out above in section 1. but summarised under the following headings (only) here as follows:

- (a) Turnover of business
- (b) Remoteness of location
- (c) No retail sales allowed
- (d) Lack of public services
- (e) Lack of services within the building
- (f) Shared access with house
- (g) Domestic storage
- (h) Local Property Tax

7.7 M/s McCoy had calculated her amount of the proposed alternative valuation of € 2.40 in the original notice of appeal by making deductions from the rateable value of € 5.00 as follows:

- (a) inability to conduct retail sales from the space, less 25%, reduces this to € 3.75
- (b) inability to sell or rent the premises separately to the domestic dwelling, less a further 20%, reducing this to € 3.00
- (c) considering the fact that the property is already subject to a property tax, a further reduction of 20%, reducing this to € 2.40.

7.8 In her response to the Respondent Valuer's precis M/s McCoy made reference to the reduced level of valuation that had been offered to her and as this is not different to the valuation being proposed and defended by the Respondent, now, it requires no further comment here, but see 9.6 below.

7.9 M/s McCoy also referred in her response to the Respondent's precis that she was not aware if there are similar planning restrictions, that apply to her workshop, applicable to the other properties cited as comparables by the Respondent Valuer, and she considered that if those other comparables are capable of being separated from the domestic element of those properties, that this would be a more relevant factor than the floor space [size]. She stated that she did not have enough information on these comparable properties to make any further comment on them. She confirmed that although her workshop is not physically linked to the house, it is nonetheless linked from the point of view of services/entrance/access and that the degree of separation is less than 1 metre. She also refers to the fact that in the Respondent Valuer's submission that there is mention of the Net Annual Value, being the rent that the property would expect to achieve, if let. She would contend that it would not be possible to rent the workshop separate to the house, as it has no toilet facilities, (and no possibility of installing one according to her), nor does it have a separate entrance, and that it cannot be insured separately and that she would contend that the valuation should reflect this. She acknowledged, however, that she will have to reduce the value for Local Property Tax to reflect the fact that the workshop be valued for rates purposes, if the Tribunal so holds.

## **8. RESPONDENT'S CASE**

8.1 Mr. Andrew Cremin, Valuer for the Respondent, submitted a precis of evidence to the Tribunal containing the Standard Declaration and Statement of Truth in accordance with Rule 41 of the Valuation Tribunal (Appeals) Rules 2019. In his precis, which contained extensive text supplemented by maps, a block plan and photographs, he outlined the basis for revision valuations and provided an overview of the location, description, size

and other aspects of the Property. He also outlined the appeal history and the earlier representations stage of the process.

8.2 Mr. Cremin provided a revised valuation of € 3.50 which is different from the figure entered in the Valuation List (€ 5.00) which he calculated as follows:

Workshop 60.86m <sup>2</sup> @ € 13.67	831.95	
<u>less</u> 15% allowance	<u>124.79</u>	
	707.16	
Reducing factor @ 0.005	3.54	rounded down to Rateable Value € 3.50.

8.3 In support of his valuation he submitted the following comparable properties:

**Comparable Number 1. PN 2214752**

Hound Dog Hairdressing  
Driminidy, Drimoleague, Co. Cork.

This is a former farm building of basic construction that is assessed at the Rateable Value of € 2.00 that is calculated as follows:

Workshop 32.90m <sup>2</sup> @ € 13.67	449.74	
Reducing factor at 0.005	2.25	rounded to RV € 2.00

This property was subject to representations.

**Comparable Number 2. PN 2168740**

Michael Williams  
Poulnacalee, Churchcross, Skibereen, Co. Cork.

This is a boat building workshop and 50% is used for domestic purposes and it is assessed at the Rateable Value of € 5.00 that is calculated as follows:

Workshop 141.57m <sup>2</sup> @ € 13.67	1,935.26	
<u>Less</u> domestic allowance	<u>967.63</u>	
	967.63	
Reducing factor at 0.005	4.84	rounded to RV € 5.00

This property was not subject to representations.

**Comparable Number 3. PN 2192396**

Paddy Cummins  
Barleyfield, Kilbrittain Co. Cork.

This is a purpose built mechanic's workshop with cladding and block construction and 5m headroom that is assessed at the Rateable Value of € 7.00 that is calculated as follows:



Workshop      88.21m<sup>2</sup> @ € 17.00    1, 499.58  
Reducing factor at 0.005                      7.50 rounded to RV € 7.00

This property was subject to representations.

#### **Comparable Number 4. PN 2181424**

John Quinn

Gurranes, Templemartin, Bandon, Co. Cork.

This is a purpose built workshop with high headroom that is assessed at the Rateable Value of € 6.00 that is calculated as follows:

Workshop      71.68m<sup>2</sup> @ € 17.08    1, 224.29  
Reducing factor at 0.005                      6.12 rounded to RV € 6.00

This property was not subject to representations

### **9. FINDINGS AND CONCLUSIONS**

- 9.1 On this appeal the Tribunal must determine whether the value of the appeal Property accords with that which is required to be achieved by section 49 of the Act, namely a value that is relative to the value of other properties on the valuation list of Cork County Council rating authority area.
- 9.2 As is the case in many rating appeals before the Valuation Tribunal mounted by lay Appellants (i.e. those ratepayers who are not professionally represented by either a Valuer or Surveyor, or Solicitor) confusion can arise in the understanding of the role of the Tribunal and its scope of power. A rates bill is comprised of two parts. The first is the **valuation (Net Annual Value/ Rateable Value )** and the second is the **ARV, the annual rate on valuation**. The total rates payable is a factor of one component multiplied by the other. The jurisdiction of the Tribunal is solely concerned with the correct and equitable determination of the first of these, the **valuation**. The second of these, the **ARV** is fixed annually by the local rating authority and the Tribunal has no function on the determination of this figure. The **ARV** will vary from local authority to local authority and the amount of this will also vary greatly depending on whether the local authority area has been revalued or not. As stated in Section 6. of this Determination above, the basis of the **valuation** is the net annual value of the property having regard only to other comparable net annual values/rateable values and with regard to the physical circumstances prevailing at the date of the Valuation Certificate (in this case, 18<sup>th</sup> October, 2021).
- 9.3 Whilst the Commissioner of Valuation (the Valuation Office/Tailte Eireann ) is independent of the rating authority, which is, in this case, Cork County Council, it is worth also confirming that the Valuation Tribunal is independent of both of those bodies, too.
- 9.4 The process for an Appellant in dealing with their appeal is provided for on the Valuation Tribunal website and all Appellants are encouraged to read the relevant rules applicable to their appeal, which, in this case, are the Valuation Tribunal (Appeals) Rules 2019.

These Rules provide guidance on all aspects of the process and outline what is usually expected to be comprised in a summary of evidence that is to be submitted to the Tribunal for consideration. Previous judgments of the Tribunal covering all types of commercial properties are listed on the website, too, from which information can be obtained to assist in presenting a case.

- 9.5 The scope of the Tribunal's power in determining appeals is restricted to those grounds identified in the Notice of Appeal.
- 9.6 It is important in this appeal to clarify for the Appellant that the Tribunal does not have an oversight role in what transpires in negotiations between the Appellant and Respondent prior to the submission of evidence. Such information is considered to be confidential to the parties and the Tribunal has no function with regard to the figures discussed or the content of exchanges in those deliberations.
- 9.7 From a close examination of the grounds and statements in the Notice of Appeal it is clear to the Tribunal that the Appellant is contending against the inclusion of the Property (i.e. the workshop) in the Valuation List and secondly that, if so included, that the valuation should be reduced but the expressing of same might not be immediately apparent. Having regard to the fact that the Appellant is unrepresented (and understandably so, given the small sums involved, relatively speaking) the intent of the first part of the appeal is obvious even if the wording might be somewhat deficient.
- 9.8 As regards the first part of the appeal, which is to do with rateability, what can be seen from the evidence supplied is that the Property identified in the Valuation Certificate is a workshop and the Appellant has referred herself to it being a workshop. It is also evident that an enterprise is being undertaken from this workshop (or certainly was so at the date of the Valuation Certificate). The Tribunal considers that this Property is relevant property rateable in accordance with Schedule 3 of the Valuation Act 2001 being "buildings" that fulfil the requirements of being in rateable occupation as per paragraph 2 of that schedule (see section 6 above). It is evident that the nature of the occupation of that workshop is actual, exclusive in possession, being of benefit (value) to the occupant and not being too transient. The fact that the occupier chooses not to make use of the workshop on a full-time basis is not a ground that warrants an exemption to bring the Property within Schedule 4 of the Valuation Act 2001 dealing with relevant property which is not rateable. No grounds have been advanced by the Appellant for seeking to have the Property as falling within one of the exemptions listed in Schedule 4. Neither can the Tribunal find reasons to imply partial domestic user to the workshop as the evidence provided by both photographs and the testimony of the Respondent Valuer persuade the Tribunal that the commercial use of the workshop is paramount. Rating law is separate from both insurance and Local Property Tax and the circumstances that might prevail for insurance purposes do not supersede the requirements of rating valuation. In the case of Local Property Tax, the Appellant has accepted in her response to the Respondent Valuer's precis that she will have to reduce the value for that tax, going forward, as it appears that it was previously self-assessed to be inclusive of the value of the workshop. The Tribunal finds that the workshop can be identified as a separate relevant property from the house as much of the lack of facilities can be encompassed in the ascertainment of the valuation but that these do not present themselves to discharge the Property of being included in the Valuation List, in common with comparable properties offered in evidence by the Respondent Valuer. It is clear to the Tribunal that

the workshop is relevant property rateable and does not require the degree of self-containment, suggested as essential by the Appellant to operate as such, because any lack of facilities, or other disabilities, can be encompassed by the **level of value** adopted by the Respondent Valuer to be applied to it. The Tribunal finds that confusion can arise in the understanding of a revision valuation which is concerned with net annual value but tempered by the fact that section 49. of the Act only permits this to be ascertained having regard to the tone of values established for the Valuation List in question by reference to other net annual values for comparable properties.

9.9 Turning to the second aspect of the Appellant's appeal, the amount of the valuation, the Tribunal notes the calculation by the Appellant to derive a valuation of € 2.40. This is unsupported by reference to any other comparable valuations in the Valuation List of Cork County Council. These types of properties (workshops) are commonly valued by the application of a unit value per square metre to the useable floor area to derive a net annual value and, in counties not revalued, as in the present case, this sum is reduced by a factor to bring it into line with the level of existing assessments of rateable value. The Appellant makes reference to her level of turnover, but the methodology used does not single out turnover as a direct guide because these types of properties are analysed by examining their rents and calculating a level of value from that to derive a tone of the list level of values as reflected by unit value rates per square metre. The Appellant cites the remoteness of the location as a factor to depress the rental value but on review of the Respondent Valuer's comparables, it is believed that these broadly reflect remote rural locations too. The Appellant cites no retail sales being possible from the workshop but the Tribunal notes that the unit value per square metre at which the Property is currently valued does not reflect higher rates that could apply to retail uses. It has been valued only as a workshop. Similarly, the lack of public services, lack of building services and facilities, and shared driveway are not wholly unique features to this property and can be accommodated in the chosen rate per square metre to be applied in the valuation. The subject of intermittent domestic storage is covered in the preceding paragraph 9.8 above as is the incidence of Local Property Tax.

9.10 The Tribunal has reviewed the submission made by the Respondent Valuer who now contends for a revised rateable value of € 3.50 in place of that appearing in the Valuation List of € 5.00. The Respondent has reduced his valuation by a further 15% to endeavour to address the Appellant's various concerns and if this new figure is re-analysed it demonstrates that the unit value per square metre has been **effectively** reduced to € 11.6195 per m<sup>2</sup> thus

Net Annual Value € 707.16/ 60.86m<sup>2</sup> = € 11.6195 per m<sup>2</sup>  
€ 707.16 multiplied by reducing factor 0.005 = € 3.54 rounded to RV € 3.50.

This unit level of value is 15% below the lowest unit value rate per square metre from the four comparables of € 13.67 per m<sup>2</sup> and below the general tone of values represented by the comparables cited by the Respondent Valuer which are € 13.67; € 13.67; € 17.00 and € 17.08 per square metre but adequately reflects, in the view of the Tribunal, the small rural enterprise nature of the subject Property, its remote location, the other characteristics of the Property including type of structure, use, age, lack of services, shared access and specification.

9.11 Therefore, the Tribunal cannot find any reasons to dispute the revised valuation made by the Respondent, having considered, in detail, the grounds of appeal and all the evidence submitted by the Respondent Valuer indicating equity and uniformity of his approach from the unit value rates adopted for comparable properties. The Property is rateable and has been correctly assessed in the opinion of the Tribunal.

## **10. DETERMINATION:**

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent at the valuation of: Rateable Value € **3.50**.

## **RIGHT OF APPEAL:**

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal's determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.