

**Appeal No: VA19/5/0117**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**Karzone Garage**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the valuation of**

Property No. 2183932, Industrial Uses at Local No/Map Ref: Unit 1, Trim, Motopark, Kilttoome,  
Trim Rural, Trim, County Meath

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 17<sup>TH</sup> DAY OF JUNE 2024**

**BEFORE**

**Liam Daly, MSCSI, MRICS**

**TRIBUNAL MEMBER**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 26<sup>th</sup> day of September, 2019 to which the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €13,230.

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 19 (5) of the Act because

*"The area listed on floor level 1 listed as office(s) measuring 60m<sup>2</sup> ( 2400.00 ) and the area mezzanine listed as store measuring 54m<sup>2</sup> ( 432.00 ) has been converted to an apartment and living accommodation for myself for the past few years following a marriage breakdown.*

*The showroom area consisting of 100m2 and rated @ 48.0000 nav euro per m2 = total nav 4800.00 should be rated to the same as workshop area @ 40.0000 nav per m2 which would = total nav 4000.00"*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €9,600.

## **2. RE-VALUATION HISTORY**

2.1 There is no evidence before the Tribunal of a proposed valuation certificate being issued.

2.2 A Final Valuation Certificate issued on the 10<sup>th</sup> day September 2019 stating a valuation of €13,230.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is the 15<sup>th</sup> day of September 2019.

## **3. DOCUMENT BASED APPEAL**

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents 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.

## **4. FACTS**

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

4.2 The property is located on Unit 1, Trim Retail Park, Navan Road, Kilmoone, Trim, Co. Meath.

4.3 The subject property is a two-story unit

4.4 The accommodation has not been agreed between the parties.

## **5. ISSUES**

The issue is one of quantum.

## **6. RELEVANT STATUTORY PROVISIONS:**

6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act which provides as follows:

“The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.”

6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account in calculating the net annual value:

“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”

## **7. APPELLANT'S CASE**

7.1 The Appellant's precis describes the subject property as comprising a showroom area to the front and workshop to the rear. There is also a first-floor and mezzanine area.

7.2 The Appellant's precis outlined the grounds of appeal are based on changes to the subject property. The Appellant precis described the first-floor office area measuring 60 sq. m. (2,400 sq. ft.) and the mezzanine store area measuring 54 sq. m. (432 sq. ft.). The Appellant explained how the first floor and mezzanine have been converted for residential purposes and therefore should now be disregarded as part of the valuation. The Appellant included photographic evidence of the conversion (Please see Appendix 1, N/A to public).

7.3 The Appellant proposed the following valuation (based on the exclusion of the first-floor office area and mezzanine). The showroom measured 100 sq. m. and was valued at an NAV of €48 per sq. m. It was the Appellant's opinion that as the showroom has now been used as a workshop, it should be valued at the same rate as the workshop, €40 per sq. m. Utilising these figures, this translates to :

Showroom 100 sq. m @ €40=	€4,000.00
Workshop 140 sq. m @ €40 =	€5,600.00
Total	€10,400.00
The Appellant has rounded this figure to	€9,600.00

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

8.1 The Respondent's precis was prepared by Mr. Liam Diskin on behalf of the Commissioner of Valuations. The Respondent's precis provided the address of the subject property as Unit 1, Trim Retail Park, Navan Road, Kilmoone, Trim, County Meath Eircode: C15 HP74. The Commissioner has categorised the subject property as industrial workshop. The Respondent's precis described

the property being located in a motor park, adjacent to a filling station. The Respondent's precis explained the subject property was of steel frame construction with block wall and metal clad roof. According to the Respondent, the accommodation comprises of a car showroom with a workshop to the rear. Office and mezzanine at first-floor level.

8.2 The Respondent's precis outlined the Appellant's grounds for appeal as

“the Appellant is contending for the first floor to be removed from the valuation as it has been converted for his own domestic use”.

8.3 It was the Respondent's contention that the subject property is a commercial building and is not considered domestic under Schedule 4, therefore the Respondent believed the valuation as detailed below should remain.

<b>Level</b>	<b>Use</b>	<b>Area</b>	<b>NA</b>	<b>Total NAV</b>
<b>0</b>	Workshop	140.00	€40.00	€5,600
<b>0</b>	Showroom	100.00	€48.00	€4,800
<b>1</b>	Offices	60.00	€40.00	€2,400
<b>Mezz</b>	Store	54.00	€8.00	€432

8.4 The Respondent's precis concluded by requesting the Tribunal to affirm the valuation of the subject property appearing on the relevant valuation list as representing its Net Annual Value in accordance with Section 48 of the Valuation Act 2001 and the requirements of section 19(5). The Respondent followed this by providing an opinion of value should the Tribunal decide in favour of the Appellant. The Respondent put forward the following valuation:

Level	Use	Area	NAV	Total NAV
0	Showroom	100	€48.00	€4800
1	Workshop	140	€40.00	€5600
			NAV	€10,400

## 9. SUBMISSIONS

9.1 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 Tribunal finds, that while the photographic evidence provided in both the Appellant's and Respondent's submissions, indicated that the first floor and mezzanine area are currently providing some form of residential accommodation, the Tribunal is restricted in considering the facts of the case presented. There has been no evidence presented as to the permanence of these changes, namely planning permission. The subject property has to be considered in terms of the hypothetical occupier; thus, such an occupier would not be bound to maintain the same use as the current occupier. Therefore, it is the opinion of the Tribunal, that the Commissioner is correct in including these areas in the valuation.

10.3 The Appellant had proposed a reduction in the Net Annual Value applied to the showroom as it is currently being used as a workshop by the occupier. As the Tribunal outlined above, the subject property has to be considered on the basis of the hypothetical occupier and is not necessarily restricted to the use of the existing occupier, therefore the Tribunal is of the opinion, that the Net Annual Value applied by the Commissioner to the showroom is appropriate.

#### **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent.

#### **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.