

Appeal No: VA23/5/1523

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

Mary Cuthbert Tapestry

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In relation to the valuation of

Property No. 335174, Retail (Shops) at Unit 6 Marley Craft Courtyard, Grange Road, Rathfarnham, County Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11th DAY OF APRIL, 2025**

BEFORE

Raymond J Finlay - FIPAV, MMIL, ACI Arb, TRV, MCEPI, PC

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 18th day of October, 2023 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 €20,400.

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: *“Unit 6 as listed is incorrect. I occupy the first floor Studio 15, measuring 52.2 M sq as confirmed by DLRCOCO. Following redevelopment of the Courtyard the property was divided and I only occupy the upper floor and not the ground floor. I am a textile artist and use the studio as a workshop and not a retail outlet. I have no shop window, water, toilet*

facilities or lift. I am being charged €200 per M sq whereas a workshop on the other side of the Courtyard with water, toilet facilities and a lift is being charged substantially less. The Courtyard is closed down for 2 weeks each year to facilitate concerts in the Park. This is a huge increase in Rates for 2024 and I trust it will be greatly reduced. I do not occupy Unit 6. Following redevelopment, the property was divided and I only occupy the first floor, Studio 15.

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €5,000.

2. RE-VALUATION HISTORY

2.1 On the 23rd day of September, 2022 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 €20,400.

2.2 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of €20,400

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st day of February, 2022.

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 The parties are agreed as to the following facts.

4.2 The correct property under appeal is Unit 15 Marley Craft Courtyard, Marley Park. Rathfarnham Dublin.

4.3 The use is as Retail (Shop) although the occupier trades as an artist's studio therein.

4.4 The agreed area of the Unit is 52.2M2.

4.5. The subject property is located within Marley Craft Courtyard In Rathfarnham. Marley Park is a 300 acre public park and the Courtyard is adjacent to the main house and walled garden. Marley Park is close to Ballinteer Dublin 16.

The location of Unit 15 is a first floor artist's studio unit.

5. ISSUES

The initial valuation was erroneously set on Unit 6, which is a larger Unit over two levels.

There is also an issue with 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 case is that the valuation of Unit 6 is irrelevant as she occupies Unit 12. She has no shop window, water, toilet facilities or lift. She feels she is being charged E200 pm2 whereas another unnamed better serviced Unit within the development is being charged less. The courtyard must close for two weeks every year to facilitate open air concerts. She feels the increase in Rateable valuation to be huge.

8. RESPONDENT'S CASE

8.1 The Respondent confirms that now that the floor areas have been checked and the appellant occupies 52.2 M2 confirmed a subdivision is suggested to reflect the actual situation.

Whilst the Appellant mentions another unnamed occupant in the Courtyard, Her Precise does not contain comparable premises or comparable rents.

The Appellant, who has been a tenant of the Courtyard for a substantial period of time, enjoys, with three other tenants favourable rental conditions significantly less than more recent tenants.

The newer tenants' Units discharging higher rentals, were however renovated between 2015/2018 which Unit 15 was not.

The relevant unit, being first floor, has not been valued at the shop rate but at an overall first floor level.

The Respondent offers Total rates on this property as E200m2 Ground Floor/E130M2 First Floor.

9. SUBMISSIONS

9.1 No legal submissions received.

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 Dun Laoghaire Rathdown Co Co.

When considering this appeal, the member firstly considered the appellants points;

Firstly the correct Unit, Unit 15 must be the one under consideration.

The Member takes note of the first floor unit having a lack of window, water toilet facility and lift in this Unit but feels this is offset by the favourable rental situation payable to the landlord by this particular tenant, due to longevity of occupation, without formal agreement, and it is unlikely that this situation would continue with a new tenant.

The fact that the entire Courtyard must close for two weeks to accommodate the landlord per year is universal to the occupants and not an exclusive point of contention.

The member feels that the appellant has not succeeded in proving her sought valuation of E5,000 accordingly.

The member must then weight up the Respondent's points;

It is now agreed that the correct area and Unit is as on the Respondent's precis summary and conclusion. This indicates the Total of Valuation at E130m² for this Building's first floor Units. This is evidenced by Three Property numbers: 5015856, 5015857 and 335168.

The length of occupancy and favourable rental rate accordingly is also noted.

The member therefore accepts the valuation as indicated within these factors.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €6,780.

52.2 (Area) X E130 Relevant Rate

E6,786 say E6,780.

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.