

Appeal No: VA19/5/0570

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

CORDUFF RAFERAGH COMMUNITY ASSOCIATION CLG

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1552273 Corduff, Carrickmacross, County Monaghan.

B E F O R E

Carol O'Farrell - BL

Gerard O'Callaghan - MRICS, MSCSI

Killian O'Higgins - FSCSI, FRICS

Chairperson

Member

Member

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29th DAY OF JUNE 2023**

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 11th day of October 2019 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 €28,800.
- 1.2 The Grounds of Appeal are fully set out in the Notice of Appeal. Briefly stated they are that the valuation is incorrect as it includes areas that are not rateable. The bar area of 255 m² is the only area of the property that is rateable. In addition, the NAV rate of €45 per m² value is not appropriate for the location.
- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €8,925.

2. REVALUATION HISTORY

- 2.1 The Valuation Order for the Monaghan County Council Rating Authority Area was made on the 6th of October 2017.
- 2.2 On an unspecified date in March 2019 a proposed valuation certificate issued under section 24(1) of the Valuation Act 2001 ("the Act") to the Appellant indicating a valuation

of €28,800 in respect of the Property.

- 2.3 The final valuation certificate issued on the 10th of September 2019 stating a valuation of €28,800.
- 2.4 The date by reference to which the value of the Property was determined is the 15th of September 2017.
- 2.5 The Valuation List was published on the 17th September 2019 and the effective date for the list was the 31st October 2019.

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 27th of September 2022. At the hearing Ms Patricia Murtagh, Mr Lorcan Hand and Mr Ben Woods appeared on behalf of the Appellant and the Respondent was represented by Mr Colmcille Kitson BL instructed by the Chief State Solicitor who called Mr Ms Viorel Gogu MRICS MSCSI of the Valuation Office to give evidence.
- 3.2 In accordance with the Rules of the Tribunal, the parties exchanged their respective précis of evidence prior to the commencement of the hearing and submitted them to the Tribunal. At the oral hearing the witnesses, having taken the oath, adopted their respective précis as their evidence-in-chief in addition to giving oral evidence.
- 3.3 In the course of the hearing it emerged that the parties had not agreed upon the floor measurements of the Property. At the conclusion of the hearing the Tribunal requested the parties to agree those measurements and to notify them to the Tribunal. Mr Gogu was also requested to provide further details in respect of Property Number 2108202 which was put forward as a NAV Comparator. The measurements as agreed and notified to the Tribunal are set out below in paragraph 4.7. The effect of that agreement is that the revised NAV figure of €45,431 proposed by the Respondent becomes €43,875 and that figure is accordingly substituted for €45,431 wherever it appears in Mr Gogu's précis of evidence and in the Respondent's legal submissions.

4. FACTS

- 4.1 From the evidence adduced by the parties, the Tribunal finds the following facts.
- 4.2 The property comprises a three storey split-level detached building originally developed in 1983 by the Appellant as a community centre to serve the local population. The building is a steel frame structure with a brick and stone façade with a low profile pvc coated sheet metal roof. The building was extended in 2003 by the addition of a three-storey stone faced extension. At this time a club bar licensed premises was developed on the ground floor.

- 4.3 The accommodation at the lower ground floor comprises the Club Bar with ancillary storage and toilets and a handball alley and changing rooms. The handball alley and changing rooms are owned and occupied by the GAA and this area was not included by the Respondent in assessing rental value.
- 4.4 The upper ground floor comprises the main hall and stage, reception, meeting room, boiler room, toilet facilities and separate access to the Crèche.
- 4.5 The first floor comprises a viewing balcony, lobby, kitchen, computer room, heritage room and the Bright Sparks Playschool providing playschool and after school club services, the area of which is separately rated under PN 501077.
- 4.6 The Corduff and Raferagh Community Centre Club is registered under the Registration of Clubs Act 1904 and according to the Certificate of Registration 2018 (supplied by the Appellant), the premises of the Club “...are situate at Corduff, Carrickmacross, Monaghan”.
- 4.7 On the appeal, the floor areas of the Property as occupied by the Appellant were agreed as follows:

Floor	m²
Ground Floor Area	255
First Floor Area	495
Second Floor Area	225
Total	975

- 4.8 The proposed valuation certificate issued by the Respondent indicated that the Property was valued at €41,700 based on a floor area 928.58 m².
- 4.9 Following representations by the Appellant a final valuation certificate issued stating a valuation of €28,800 based on an assessable floor area of 641.48 m². This area comprised the bar (255 m²), the community centre (214.90 m²) and a first floor office (171.58 m²).
- 4.10 Subsequent to the lodgement of the Appellant’s appeal to the Valuation Tribunal, the Respondent reassessed the Property and proposed that the valuation be increased to €45,431.10 based on assessable floor area 1,009.58 m².

5. ISSUES

- 5.1 In determining this Appeal the Tribunal is required to decide
- whether part of the Property is relevant property not rateable under Schedule 4 of the Act;
 - if part of the Property is relevant property not rateable under Schedule 4 of Valuation Act 2001, whether the correct valuation of the remainder of the Property is €8,925;

- (c) If the whole Property is relevant property rateable property under Schedule 3 of the Act, whether the valuation of €41,700 as stated on the valuation certificate is correct.
- (d) If the whole Property is relevant property rateable property under Schedule 3 of the Act, whether the revised valuation of €43,875 put forward by the Respondent should be adopted.

6. RELEVANT STATUTORY PROVISIONS

6.1 All references hereinafter to a particular section of the Valuation Act 2001 ('the Act') refer to that section as amended, extended, modified or re-enacted by the Valuation (Amendment) Act, 2015.

6.2 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."

6.3 Section 48(3) of the Act 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."

6.4 Section 15 of the 2001 Act provides:

"(1) Subject to the following subsection and sections 16 and 59, relevant Property shall be rateable.

(2) Subject to sections 16 and 59, relevant property referred to in Schedule 4 shall not be rateable."

6.5 Schedule 4 of the Act lists 19 types or categories of relevant property which are designated as "not rateable" by section 15(2). This appeal is concerned with the property specified in paragraph 16(a) of Schedule 4, which being as far as material provides:

*Any land, building or part of a building which is occupied by a body, being either—
(a) a charitable organisation that uses the land, building or part exclusively for charitable purposes and otherwise than for private profit,"*

7. APPELLANT'S CASE

- 7.1 Patricia Murtagh, the company secretary, began by describing the history and activities of Corduff Raferagh Community Centre ('the Centre').
- 7.2 She stated that the Appellant's aim is to provide a space for community groups to meet and said the use of Centre serves an important role in preventing social isolation within the local Community.
- 7.3 Part of the Property is occupied by Corduff GAA Club and within the demise of the Community Centre is preschool that is separately assessed for rates. The areas within the Property comprise the lounge bar, hall, stage, kitchen and meeting rooms which areas are utilised by active retirement groups, the parent and toddler group, the arts and craft group, the heritage group, and other educational clubs and organisations that engage in indoor sports, dance and music activities. The Centre operates separately from the Club Bar and Pre-school areas which are separately demised.
- 7.4 Ms Murtagh pointed out that the Respondent had incorrectly described the first floor meeting rooms as offices. These rooms, she said, have never been used as office space but instead are used as meeting rooms, classrooms and a space within them is also dedicated to the local heritage society.
- 7.5 The Centre is supported by the CLÁR Scheme which aims to provide funding for small scale infrastructural projects for established community groups in areas which have suffered from population decline.
- 7.6 The Appellant relies heavily on financial support from State Agencies and the Centre is managed and run by Community Employment Scheme staff with additional assistance from volunteers and is not a commercial enterprise.
- 7.7 The main object in the Appellant's Memorandum of Association state that the main object of the Company is-

"To establish, promote and operate a community development programme, which will act as a focus and catalyst for community development for the community at Corduff and Raferagh in the County of Monaghan and surrounding areas, with a view to promoting their social, economic and cultural welfare and general benefit and particularly to empower specific disadvantaged groups to effectively participate in a programme of personal and social development."

- 7.8 The Appellant is a registered Charity (No. CHY1427) for purposes beneficial to the community. The Community Association voluntary committee is currently working to bring itself within the Charities Regulator Governance Code. The Mission Statement established for the Charities Governance Code encompasses the main objects listed in the Memorandum of Association as follows;

“Our mission is to provide a high quality facility in the area to bring people together and to foster strong community cohesion within the Corduff Raferagh Area. We aim to achieve this by providing a Community Centre that can be used for a range of educational, training, cultural, sporting, recreational and social activities, which promotes the health and well-being of the community members through social interaction. Our facilities are accessible to community members of all ages.”

- 7.9 Notwithstanding that the Appellant believes the Centre, excluding the Club Bar and preschool premises, to be exempt from rates, the quantum of the valuation determined by the Respondent was also appealed for being excessive, lest the claim for exemption did not succeed. Of the fourteen leisure/clubhouses assessed in the rating authority area of County Monaghan, the Property was valued at the higher rate of €45 psm than other similar properties that were valued at the lower rate of €35 psm.
- 7.10 Ms. Murtagh contended that the NAV rate of €45 psm is not appropriate as it exceeds the rental value of the Property which is situated in a rural area with a limited catchment population and no public transport.
- 7.11 Other Community facilities situated in Inniskeen, Oram, Tyholland, Scotstown and Cremartin were put forward as suitable comparables to the Property, all of which were assessed at the NAV rate of €35 psm. It was pointed out that Inniskeen is a village with a bigger population and more facilities than Corduff Raferagh.
- 7.12 It was also pointed out that the licensed bar area in the Centre was assessed at a higher NAV than other licensed premises within 5 km of the Property, namely, The Mucky Duck and McConnells, both of which are located in Tullyrain, Bellatrain, Castleblaney as well as Colemans in Laragh, Castleblaney which have respective NAVs of €4,380, €4,200 and €5,100 respectively.
- 7.13 Under cross-examination Ms Murtagh confirmed that the Appellant was no longer claiming the community hall exemption under paragraph 4A of Schedule 4 as the Club's premises is registered under the Registration of Clubs (Ireland) Act, 1904, and that the claim for exemption was being advanced under paragraph 16 of Schedule 4 based on the Appellant's charitable status. She accepted that there is a cover charge for the use of the Property but that same is nominal - €20 for the use of the Hall, €10 for the use of room – and used to cover overheads such as light and heat. She stated that profits are not earned from the activities carried out at the Centre. The Appellant is essentially reliant on Government funding, local authority and environmental grants and funds from Pobal.
- 7.14 Mr Hand gave brief evidence relating to the clubhouses and community centres at various rural locations. He accepted that Lisdoonan Clubhouse is in a rural location but said it was more proximate to a village than the Centre and also nearer to a main traffic route. The Black Hill G.F.C. Clubhouse benefits from footpaths, public lighting and is on the outskirts of Castleblaney town. Cremartin Shamrocks GAA Club is a five minute drive to the N2 whereas the Centre is a 20 minute drive to the N2. He accepted that the Centre is superior to that of the Cremartin Club. The Aghnamullen G.F.C. Clubhouse, though in a

rural area, is situated in an industrial setting where a creamery and other industries are situated across the road. He accepted that Aghnamullen is of similar quality to the Centre. The Monaghan Harps Clubhouse is situated on the outskirts of Monaghan town. He was unable to comment on the quality of that building. The Inishkeen Community Social Club, is, he said, situated in a village close to a Credit Union, shop, post office, visitor centre and pitch and putt course and, in his view, is inferior to the Centre. Monaghan Rugby Club is close to the village of Bellanode near Monaghan town as is the Tyholland Clubhouse.

- 7.15 Mr Woods, the Appellant's Treasurer for the past two years, gave evidence that the cover charges are applied on a case by case basis and may vary depending on whether it is summertime or wintertime . He gave examples of charges paid by the pipe band, the active retirement group, the Sean-nós group and the basketball club. He explained that the charges collected are expended on overhead expenses, maintenance and general upkeep and that the Appellant's income is supplemented by funds and contributions from other sources. He said the Appellant received funds from Pobal under the Leader Programme for the installation of roof solar panels. He said the Appellant was running at a loss for the previous two years due to high insurance and energy costs.
- 7.16 In summary, the Appellant requested that the valuation of the Centre be assessed at the lower NAV rate of €35 psm based on the floor area of the licensed bar area only (255m²) and that the remaining areas of the Centre be excluded from the valuation list as relevant property not rateable under para. 16(a) of Schedule 4 of the Act.

8. RESPONDENT'S CASE

- 8.1 Mr. Viorel Gogu, who is an employee of the Valuation Office since 2006, confirmed that the Property was revalued under section 19 of the Act. He proposed a higher revised NAV of €43,875 because the Centre had not been correctly measured.
- 8.2 He described the Centre and its location. He confirmed that the Appellant occupies part of the ground floor which is in use as a bar (The Mountain Dew Bar - Club Licence No. 7817) under a lease while the remainder of the ground floor is in use as a spectator area, a handball alley and two changing rooms and is occupied by Corduff GAA. The first floor is part occupied by the Appellant. The accommodation in that part comprises a main hall with stage, reception area, meeting rooms, stores and toilets. The remainder of the first floor comprises the upper area of the handball alley in the occupation of Corduff GAA. Mr Gogu said the part of the second floor occupied part by the Appellant comprises a balcony, lobby, tearoom, computer room and heritage room. The remainder is sub-let by the Appellant to Bright Playschool (separately valued as crèche under PN 5015077).
- 8.3 Mr Gogu referred to the description of the Centre on the Corduff Raferagh as "*a state of the art facility*".
- 8.4 Mr. Gogu stated that in his opinion the Centre is not being used for a charitable purpose. He further stated that even if some portion of the Centre were deemed to be in use for charitable purposes the claim for exemption did not come within the terms of paragraph

16(a) of Schedule 4, because the use of the Centre was not exclusively for charitable purposes. The ground floor lounge bar is used for commercial purposes and notwithstanding other uses within the Property, it could not be said the other uses of the property are exclusively for charitable purposes.

8.5 Mr Gogu relied upon the following three comparable properties:

- (i) PN 2108202 Clubhouse - Lisdoonan Village , Carrickmacross, County Monaghan
Floor Area – 439.61 m²
NAV rate psm €45
NAV €19,780
- (ii) PN 2176270 Clubhouse – Lough Eglish, Cooltrimegish. Laragh, Castleblayney
Floor Area – 122 m²
NAV rate psm €45
NAV €5,490
- (iii) PN 2161582 Clubhouse – Corleck, Drumhillagh
Floor Area – 102.82 m²
NAV rate psm €45
NAV €4,620
- (iv) PN 2150146 Clubhouse – Gavin Duffy Park, Monaghan Town
Floor Area – 311.70 m²
NAV rate psm €45
NAV €14,020
- (v) PN 2161906 Clubhouse – Castleblayney Rural , Townland Kinnagin
Floor Area – 239.72 m²
NAV rate psm €45
NAV €10,780

9 . RESPONDENT LEGAL SUBMISSIONS

9.1 The appeal is a *de novo* hearing. The list valuation of €28,800 is incorrect as a result of the erroneous exclusion of part of the Property. The entirety of the Property is relevant property and is rateable. In accordance with s.19(5) of the Act the property must be valued correctly, fairly and uniformly. A valuation of €43,875 should be entered in the valuation list as representing the correct NAV pursuant to the Tribunal's powers under s.37(2)(b)(i) of the Act.

9.2 It is common case that at least certain areas of the property are rateable. The Appellant claims that part of the Property is not rateable pursuant to section 15(2) of the Act. The Appellant claims it can avail of the charitable organisation exemption.

9.3 The onus of proof rests with the Appellant to establish that they come within the exemption in Schedule 4: *Caribmolasses Company v Commissioner of Valuation [1994] 3 IR 189*.

9.4 In *Nangles Nurseries v Commissioner of Valuation [2008] IEHC 73 MacMenamin J.* set out the principles of interpretation applicable to the Act at para.39 as follows:

1. *while the Act of 2001 is not to be seen in precisely the same light as a penal or taxation statute, the same principles are applicable;*
2. *the Act is to be strictly interpreted;*
3. *impositions are to be construed strictly in favour of the rate payer;*
4. *exemptions or relieving provisions are to be interpreted strictly against the rate payer;*
5. *ambiguities, if they are to be found in an exemption are to be interpreted against the rate payer;*
6. *if however there is a new imposition of liability looseness or ambiguity is to be interpreted strictly to prevent the imposition of liability from being created unfairly by the use of oblique or slack language;*
7. *in the case of ambiguity the Court must have resort to the strict and literal interpretation of the Act, to the statutory pattern of the Act, and by reference to other provisions of the statute or other statutes expressed to be considered with it."*

9.5 Paragraph 16(a) of Schedule 4 does not apply to the facts of this appeal. The Appellant is not using the Property for a charitable purpose and certainly not exclusively for charitable purposes. The exclusivity requirement reflects the plain meaning of Schedule 4 and the strict interpretation of exemptions. As is implicit in paragraph 16, not every activity of a charity is charitable and not every use of land that is occupied by a charitable organisation is a charitable use. The Tribunal must look at the facts and determine are the lands in fact being used for a charitable purpose. In *Dublin Business Innovation Centre CLG -v- Commissioner of Valuation (VA.18.4.009)* the Tribunal stated:

"The Valuation Act 2001 as amended does not define the meaning of "charitable purposes". In rating law these words are not given the wide meaning they are given by section 3 of the (Charities) 2009 Act. Under the latter provision, charitable purposes extend to the prevention or relief of poverty or economic hardship, the advancement of education, the advancement of religion and any other purpose that is of benefit to the community. Not all of these charitable purposes are charitable purposes for the purposes of the Valuation Acts and one need look no further in relation to this point than the recent decision of the High Court in Tearfund Ireland Limited v Commissioner of Valuation [2021] IEHC 534 where it was held that the phrase "charitable purpose" in Schedule 4 of the Valuation Act 2001 does not include the advancement of religion."

9.6 The Appellant has not referred the Tribunal to any authority to support its case that the phrase "charitable purposes" in paragraph 16(a) of Schedule 4 extends to the use of the Property for the community activities described by the Appellant. On the Appellant's own

evidence various “community groups” have access to and use the Property. It cannot be contended that each of these groups are only using the Property for charitable purposes.

10. DISCUSSION AND FINDINGS

- 10.1 The Tribunal has to determine in the first instance whether the Property is relevant property not rateable pursuant to section 15(2) of the Act, in that it falls within paragraph 16(a) of Schedule 4.
- 10.2 The Appellant is a registered charity under section 2 of the Charities Act, 2009 (‘the 2009 Act’). Accordingly, it satisfies the definition of “*charitable organisation*” under section 3 of the Act. Therefore, the Tribunal finds that the Appellant is a charitable organisation within the meaning of section 3 of the Act. Accordingly, the Appellant satisfies the first condition of paragraph 16(a) of Schedule 4.
- 10.3 The Act does not provide that a relevant property occupied by a charitable organisation is exempt for rates. Therefore, the next issue of dispute between the parties is whether the Appellant uses the Centre “*exclusively for charitable purposes*.” The main object of the Appellant is to “*establish, promote and operate a community development programme*” and it pursues this objective by providing a community centre that is to be used for a range of educational, training, cultural, sporting, recreational and social activities all of which benefit community members. There is no doubt but that the pursuit of this main object is a charitable purpose within the meaning of s.3 (1)(d) of the 2009 Act in that it is a “*purpose that is of benefit to the community*”. However, the wording of s.3(1)

For the purposes of this Act each of the following shall, subject to subsection (2), be a charitable purpose “(emphasis added)

makes clear that the four categories of charitable purpose listed in subsection (1) are specific to the 2009 Act. When the Oireachtas amended the definition of “*charitable organisation*” in section 3 of the Act, it did not provide, as it could have done, that the words “charitable purpose” in the 2001 Act should be construed in accordance with 3 of the 2009 Act. It cannot be safely assumed, bearing in mind the presumption against radical changes in the law, that by amending the definition of “*charitable organisation*” the Oireachtas intended the words “*charitable purposes*” in paragraph 16(a) of Schedule 4 to have the same meaning as that provided for in section 3 of the 2009 Act.

- 10.4 The Act does not define the meaning of “*charitable purposes*”. In rating law these words are not given the wide meaning they are given by section 3 of the 2009 Act. Under the latter provision, charitable purposes extend to the prevention or relief of poverty or economic hardship, the advancement of education, the advancement of religion and any other purpose that is of benefit to the community. Not all of these charitable purposes are charitable purposes for the purposes of the Act as confirmed by the High Court in ***Tearfund Ireland Limited v Commissioner of Valuation*** [2021] IEHC 534 where it was held that the phrase “*charitable purpose*” in Schedule 4 of the Act does not include the advancement of religion. In short, the words “*charitable purposes*” as used in Schedule 4,

which lists all the specific exemptions from rating, have been interpreted by the courts in a restrictive way.

- 10.5 The Tribunal has no power to extend the definition of “charitable purpose” in section 3 of the 2009 Act beyond the scope of that Act into the Valuation Act 2001 to exempt from the payment of rates every property occupied by a charitable organisation whose charitable purpose is to use their premises to the ‘*benefit to the community*’ within the meaning of section 3 of the 2009 Act. The Tribunal determines that the Property is not relevant property not rateable in accordance with section 15 and paragraph 16 of Schedule 4 of the Act.
- 10.6 It follows, therefore, that Tribunal must now consider the Appellant’s alternative ground of appeal that the NAV of the Property is excessive and that a lower NAV rate of €35 psm should have been applied by the Respondent.
- 10.7 The Tribunal has reviewed the comparison properties relied upon by both parties which are spread over a wide geographical area within County Monaghan. In order to identify those of the comparables which most closely resemble the Property terms of the following factors:
- (i) location: proximity to main roads and population centre;
 - (ii) size;
 - (iii) age and condition, and
 - (iv) facilities.
- 10.8 The Appellant relied on club premises which were assessed at the NAV rate of €35 psm. The Tribunal disregards the premises occupied by Inniskeen Community Social Club (661.44 Sq. M valued at NAV of €35 psm), the Tyholland Community Sports Centre (129.22 Sq M valued at NAV of €35 psm) and the Lisdoonnan Recreational & Development Association Ltd (439.61 sq. M valued at NAV of €45psm). In evidence the Appellant accepted the Inniskeen premises to be inferior to the appeal Property and the Respondent accepted that the Tyholland premises is also inferior. The Appellant acknowledged that Aughnamullen (GAA) premises which is valued at €45 psm is of similar quality to the Property. These are the only non-GAA related facilities of the 13 comparable properties analysed for the purposes of this appeal. Each premises is rated despite their 'community' orientation. All other comparisons relied upon are GAA Clubhouses which, presumably, have a bar. The Appellant’s evidence was that these comparisons are better positioned facilities in, or very close to villages or towns. For the Respondent, Mr Gogu accepted that the Appellant’s Property is a rural community centre. Having regard to the evidence the Tribunal considers that the primary factor relied upon by the Appellant is the particular geographical and locational disadvantage of the Property.
- 10.9 In tone terms, having regard to the age and quality of the Property, the correct starting point for the Property is the NAV rate of €45 psm as it is more modern and of superior specification and construction than the comparisons cited by the Applicant which were valued by the Respondent at €35 psm. The Property is a 3 storey split level building and in that respect differs from all of the comparisons which were either single or two storey buildings. It seems to the Tribunal that the rural location of the Property would weigh in the

mind of the hypothetical tenant and in our judgment it is appropriate to adopt an allowance of 15 % to reflect its locational disadvantage.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal refuses the appeal. By reason that the Property was not correctly measured, the Tribunal increases the valuation of the Property as stated in the valuation certificate to €37,290 calculated as follow:

Level	Area in Sq.m	NAV € per sq. mtr	Total NAV
Lower Ground	255	€45 less 15% - €38.25	€9,753.75
Upper Ground	495	€45 less 15% €38.25	€18,933.75
First Floor	225	€45 less 15% €38.25	€8,606.25
Total			€37,293.75

SAY €37,290