

Appeal No: VA22/1/0010

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

DAVID WILSON

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 940358, Property Type: Yard, Address of Property: Coveney's Yard, Church Road, Douglas, County Cork.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 14TH DAY OF OCTOBER 2025**

BEFORE

Majella Twomey - BL

Deputy Chairperson

1. THE APPEAL

1.1 By Notice of Appeal received on the 26th day of January, 2022 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 €4.

1.2 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'). Accordingly, the value of the Property must be ascertained by reference to values, as appearing on the valuation list for the rating authority area wherein the Property is situated of other properties comparable to the Property.

1.3 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:

“Details stated in the relevant Valuation List are incorrect. Incorrect address on Valuation Certificate. Coveney's Yard, Church Road, Douglas, Cork. is the correct address. Have been trying to rent the area for 10 years, it appears to have no commercial value at present.”

1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €0.

2. VALUATION HISTORY

2.1 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 City Council.

2.2 On the 26th day of November 2021, a copy 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 €4.

2.3 A final valuation certificate issued on the 14th day of January, 2022 stating a valuation of €4.

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 subject property is a small yard of 322.76 SQM, surfaced in hardcore material, situated at the end of a long narrow laneway cul de sac.

4.3 The tenure is freehold.

5. ISSUE(S)

5.1 Whether the listed address for the property is incorrect. The Appellant said that Coveney's Yard, Church Road, Douglas, Cork, is the correct address.

5.2 Whether the subject property has any commercial value at present?

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, modified or re-enacted by the Valuation (Amendment) Act, 2015.

6.2 If a revision manager is satisfied that a material change of circumstances as defined by section 3 of the Act has occurred since a valuation under section 19 of the Act was last carried out in the rating authority area in which the Property is situated, the revision manager has power under section 28(4) of the Act :

(a) if that property appears on the valuation list relating to that area, do whichever of the following is or are appropriate—

(i) amend the valuation of that property as it appears on the list,

(ii) exclude that property from the list on the ground that the property is no longer relevant property, that the property no longer exists or that the property falls within *Schedule 4*,

(iii) amend any other material particular in relation to that property as it appears on the list,

(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.

6.3 Where a property falls to be valued for the purpose of section 28(4) of the Act that value is ascertained 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.

(2) For purposes of subsection (1), if there are no properties comparable to the first-mentioned property situated in the same rating authority area as it is situated in then-

In case a valuation list is in force in relation to that area, the determination referred to in subsection (1) in respect of the first-mentioned property shall be made by the means specified in section 48(1), but the amount estimated by those means to be the property's net annual value shall, in so far as is

reasonably practicable, be adjusted so that amount determined to be the property's value is the amount that would have been determined to be its value if the determination had been made by reference to the date specified in the relevant valuation order for the purposes of section 2.

7. APPELLANT'S CASE

7.1 The Appellant asserts that, historically, the site had been overgrown and subject to flooding.

7.2 The Appellant states that he has not been able to find a tenant to rent the yard since the last tenancy.

7.3 Evidence submitted included two photos and a site map. One photograph is a recent photo of the fenced yard, while the other is an older aerial view showing the site when it was overgrown, before it was cleared. The 3rd item of evidence is an ordnance survey map, confirming the subject property location and highlights the entire of the complex on this laneway.

8. RESPONDENT'S CASE

8.1 The Respondent's witness states that Appellant's evidence is somewhat limited in its scope and has not been effective enough to warrant any change to the valuation.

8.2 It is stated that the photo of the yard in its current condition simply affirms that it is capable of occupation whereas before it was overgrown.

8.3 Furthermore, the Respondent states that the Appellant has not provided any comparable properties of a similar nature from the wider area and valuation list where a yard value may have been lower than the subject, which may have assisted in the assessment of his appeal.

8.4 It was stated by the Respondent's witness that the yard was previously rented out, albeit after being cleaned up and as part of a larger footprint with an adjoining yard. Moreover, no

independent evidence has been provided to prove the yard has no commercial value.

8.5 The Respondent submitted four NAV comparators in the area, as set out below:

Type	Property No	Occupier	Address	Area Sqm	NAV € (sq.m)	RV (€)
Subject Property	940258	D. Wilson & Sons Ltd	Convey's Yard, Douglas, Co. Cork	323	2.06	€4
Comparison 1	940358	D. Wilson & Sons Ltd	Convey's Yard, Douglas, Co. Cork	1,319.21	2.06	€15.34
Comparison 2	932781	Loftus Bros	Kilbarry Enterprise Centre, Co. Cork	416	2.54	€6.00
Comparison 3	2148891	JD Motorline Ltd	Rathmaculig West, Ballygarvan, Co. Cork	1,210	1.90	€11.43
Comparison 4	5012023	Marina Motors Ltd	Monahan Industrial Estate, Monahan Road, Co. Cork	936.60	2.46	€22.00

8.6 NAV comparator 1 relates to the subject property, prior to division. This property was subsequently sub divided arising from a local authority revision request. The subject apportionment is 323 sqm valued at the same NAV level above of €2.06 per metre squared and is lower than valuations on other yards in this local authority area.

8.7 It was stated that NAV comparator 2 is a hardcore surfaced builder's yard, a little larger than the subject yard, located in north side of the city. It was stated that it is in a much more accessible location compared with subject and yard nav levels therefore a higher value per metre squared.

8.8 NAV comparator 3 was stated to be a large yard, nearly four times larger than subject. It has a hard- core surface, used for storage. It is said to be located near Cork airport, in a rural area.

The NAV value per square metre represents quantum reflecting size of the yard and rural location.

8.9 In terms of NAV comparator 4, it was stated to be in a north city location, a short distance, north of Douglas. This is also a hard -core surfaced yard used as car sales display. It is a very large yard but the larger NAV value per metre squared applied, reflects a stronger location, very accessible, situated within a business park and in a larger industrialised area.

8.10 The Respondent states that the Appellant has not provided any evidence to show why the RV should not be €4 per metre squared. The Respondent said that while the subject property may have some disadvantages, these factors have been considered as it still has a rent value and a commercial use.

9. FINDINGS AND CONCLUSIONS

9.1 On this appeal the Tribunal has to determine whether the value of the 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 City Council rating authority area.

9.2 While the incorrect address may have been stated on the letter which was sent to the Appellant, the correct address is set out in the body of the valuation certificate dated the 14.01.2022. The property was properly identified by way of maps and photographs and both parties have dealt with the appeal on the basis that the property is situate at Coveney's Yard, Church Road Douglas. In the circumstances, the Tribunal accepts that the property has been properly identified.

9.3 The Appellant claims that the property has no commercial value and states he has been trying to rent it for ten years. However, he has not submitted any evidence of efforts made in this respect, such as estate agent or newspaper advertisements.

9.4 The onus is on the Appellant to prove his case. In this case the Appellant did not submit any objective comparators to show why his property should not be rated or why it should be given a lower rate. The Appellant has failed to provide any comparable properties of a similar nature from the wider area and valuation list, where a yard value is lower than the subject. In this respect, the

best comparator is the Respondent's NAV1 comparator, which is adjacent to the subject property and which has an RV of €4 per sqm. The Appellant has not put forward any compelling reason as to why the subject property should be rated differently.

9.5 It was stated by the Respondent that the subject property was previously rented out, which suggests that it is being capable of being rented. This was not disputed by the Appellant in a reply. Given the lack of objective information from the Appellant in this respect, the Tribunal finds that there is no independent evidence to suggest that the subject property has no commercial value or that the RV of €4 is incorrect.

10. DETERMINATION:

10.1 Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the valuation of the Property as stated in the valuation certificate.

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.