

**Appeal No: VA22/2/0022**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**ANDREW SHANNON**

**APPELLANT**

**AND**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**

Property No.5021871, Property Type: Workshop, Address of Property: 8ABC/1, Brahalish, Durrus West, Bantry, County Cork.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 28<sup>TH</sup> DAY OF OCTOBER 2025**

**BEFORE**

**Brian Meldon – FSCSI, FRICS, Reg Val, Arb**

**Member**

**1. THE APPEAL**

- 1.1 By Notice of Appeal received on the 24<sup>th</sup> day of May, 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 €10.
- 1.2 The valuation of the property arises from a decision made by the Revision Manager under Section 28(4) of the Valuation Act 2001 (as amended), determining that the property remains relevant property and is to be valued in accordance with Section 49, by reference to other comparable properties on the valuation list for the same rating authority area.
- 1.3 The sole ground of appeal advanced by the Appellant is that:

*“There isn’t any commercial activity being carried out on this property. I had spinal surgery in 2018 and am no longer able to undertake manual labour. I am now employed elsewhere. It is highly unlikely that any commercial activity will be carried out at this property in the future.”*

1.4 The Appellant contends that, for this reason, the valuation should be reduced to €0.00

## **2. VALUATION HISTORY**

2.1 On the 16<sup>th</sup> day of March 2022 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 €10.00.

2.2 A final valuation certificate issued on the 3<sup>rd</sup> day of May 2022 stating a valuation of €10.

2.3 A Notice of Appeal was received on the 24<sup>th</sup> day of May 2022.

## **3. DOCUMENT BASED APPEAL**

3.1 The Tribunal determined that the matter could be dealt with on a document-only basis, with both parties’ consent.

3.2 The Tribunal considered all written evidence and submissions from both parties

## **4. FACTS**

4.1 The parties are agreed as to the following facts.

4.2 The property comprises a single-storey workshop of masonry block construction with an aluminium roof and concrete floor, located at Brahalish, Durrus, County Cork.

4.3 Total floor area: 151.36 sq.m (Workshop: 136.96 sq.m; Container: 14.4 sq.m).

4.4 The property is understood to be held freehold and situated adjacent to the Appellant’s residence and family farm.

4.5 There was no dispute between the parties concerning size, location, or construction details.

## **5. ISSUE(S)**

Whether the subject property should remain on the valuation list as relevant property with an RV of €10.00, or whether it should be removed or reduced to €0.00 on the basis that it is no longer used for commercial purposes.

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

- 6.1 Under Section 3(1) of the Valuation Act 2001, a “material change of circumstances” means a change of circumstances that consists of: (a) structural alterations, (b) a change in the use, (c) the erection, demolition or destruction of buildings, (d) the subdivision or amalgamation of properties, or (e) any other physical change which affects value.
- 6.2 Under Section 49(1), valuation must be made: “...by reference to the values, as appearing on the valuation list ... of other properties comparable to that property.”
- 6.3 The onus rests on the Appellant to establish that the valuation is incorrect by reference to comparable properties (Proudlane Ltd v Commissioner of Valuation VA00/2/032; O’Sullivans Marine Ltd VA09/1/018).

## **7. APPELLANT’S CASE**

- 7.1 The Appellant submits that he no longer conducts any commercial activity at the premises due to health issues, and therefore the property should not be rateable.
- 7.2 No comparative valuation evidence was provided.
- 7.3 No claim was made that the building has been structurally altered, demolished, or is incapable of beneficial occupation.

## **8. RESPONDENT’S CASE**

- 8.1 The Respondent, represented by Andrew Cremin, Valuation Office, maintains that the property remains relevant property within the meaning of Schedule 3 of the Act.
- 8.2 The Respondent produced comparison evidence of four similar workshops in the Bantry/Skibbereen area, with RVs ranging from €2 to €15, demonstrating equity and uniformity.

- 8.3 Site inspection photographs show the workshop equipped with vehicle lifts and multiple vehicles in varying stages of repair, indicating continued suitability for use as a motor workshop.
- 8.4 The Respondent concludes that the correct and equitable RV is €10.00.

## **9. FINDINGS AND CONCLUSIONS**

- 9.1 The Tribunal accepts the uncontested evidence that the property remains in sound structural condition and is fully capable of beneficial occupation as a workshop.
- 9.2 A lack of current business activity does not constitute a material change in circumstances under Section 3(1) of the Act.
- 9.3 The Appellant has not demonstrated that the property should be excluded from the valuation list under Schedule 4 or that any physical, structural, or use-based alteration has occurred affecting its value.
- 9.4 The Respondent's comparison evidence establishes that the property's valuation is in line with the "tone of the list" for similar rural workshops.
- 9.5 The Tribunal therefore finds that the Appellant has not discharged the burden of proof required to alter or remove the valuation

## **10. DETERMINATION:**

- 10.1 For the reasons set out above, the Tribunal disallows the appeal and affirms the decision of the Respondent.

Rateable Valuation: €10.00

## **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.