

Appeal No: VA22/2/0013

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

LITTLE EXPLORERS CRECHE LTD

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 5023791, Property Type: Creche, Address of Property: Summerseat Avenue,
Clonee, County Meath.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 26TH DAY OF NOVEMBER 2025**

BEFORE

Allen Morgan - FSCSI, FRICS

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 26th day of April, 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 €59,100.

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') that a material change of circumstance occurred since a valuation under section 19 of the Act was last carried out in relation to the rating authority area in which the Property is situate Accordingly, the value of the Property must be ascertained by reference to values, as

appearing on the existing 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:

'My main reason to object to this proposal is during my research I found my building is of similar size to other creche buildings nearby and my rate is been rated at 120m2 and theirs are 90.00m2. I have further documents to support this evidence if needed'

- 1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €40,072.50.

2. VALUATION HISTORY

- 2.1 On the 15th 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 €59,100.
- 2.2 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation manager did it not consider it appropriate to provide for a lower valuation.
- 2.3 A final valuation certificate issued on the 1st. day of April 2022 stating a valuation of €59,100.
- 2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is **15th day of September, 2017.**

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.
- 3.3 The Appellant, Ms. Catherine Brady, the Owners of Little Explorers Creche, Clonee, i.e. the subject property, represented herself in submitting her appeal.
- 3.4 Ms. Gillian Beale, MSCSI, MRICS, witness for the Commissioner of Valuation, represented the Respondents.
- 3.5 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.
- 3.6 At the request of the Tribunal, supplementary information was provided by the Respondent on 30.10.2025 and is attached at Appendix 1 (N/A to public).

4. **FACTS**

- 4.1 The parties are agreed as to the following facts:

(i) Description of subject property

The subject property comprises a creche (purpose built), situated in the Summerseat residential development set immediately off the Clonee to Ongar Village Road (R149) in Clonee, Co. Meath

The property was reportedly constructed circa 2018 as a purpose built creche with visibility from the Clonee to Ongar Village Road.

The single storey creche is set behind a fenced and gated entrance to the front providing for secure on-site parking for approximately 15 vehicles. The rear of the creche has a concrete wall boundary incorporating a communal pedestrian entrance point and is accessed from a communal parking area for adjacent residences.

The creche is reportedly very well presented externally and is well maintained. The property has a large outdoor area to its rear providing ancillary play / activity areas for children. There is a partially enclosed play area to one side of the creche building with a Perspex roof canopy and a block wall to one side.

(ii) Accommodation

Internally, the property comprises a purpose-built creche in terms of layout and accommodation and from the photographs in the written precis, is very well presented and maintained. The space is light and airy throughout with spacious rooms and layout. Internal accommodation includes 4 childcare / classrooms, namely a baby/wobbler room, toddler room, two ECCE rooms and an additional room for change of environment. The accommodation also includes a kitchen, staff room and offices.

It is reported that that construction of the Summerseat development has been carried out on a phased basis and has been under construction since circa 2014.

(iii) Location

The subject property is situated in the Summerseat residential development located in close proximity to the Clonee to Ongar Village Road (R149), and a short distance from the Main Street (R147) of Clonee, Co. Meath.

Clonee village is located approximately 14km from Dublin city centre. In terms of the area's general accessibility, there are several transport routes that serve the village including Dublin Bus – Dublin city to Dunboyne and Bus Eireann – Dublin to Cavan routes. In addition, the area is served by two railway stations - the M3 Parkway station, located 2 km from Clonee Village and Hansfield rail station located approximately 3km away with direct intercity train services to Connolly Station in Dublin. Furthermore, Clonee is situated in immediate proximity to the M3 Dublin to Kells motorway, leading to the N3 national route to Cavan town. The M3 also interconnects on the outskirts of Dublin with the M50 orbital motorway.

Clonee sits in two counties on both sides of the Meath/Dublin 15 border. Physically the greater part of Clonee is situated located Co. Meath, but on the Dublin side of the county boundary is also in close proximity to Blanchardstown, and its Town Centre.

(iv) The nature of the MCC that has occurred

The Respondents precis confirms that the MCC revision request in this instance was initiated by the Local Authority, Meath County Council, who submitted a request to value a new purpose built creche. This required the valuation of a new detached purpose built creche and the creation of a new property number.

5. ISSUE

5.1 The single issue in this appeal is one of Quantum.

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 Section 3(1) of the Act, defines "material change of circumstances" as meaning a change of circumstances that consists of:

- (a) The coming into being of a newly constructed relevant property or of a relevant property or
- (b) A change in the value of a relevant property caused by the making of structural alterations or by the total or partial destruction or other erection by fire or any other physical cause, or
- (c) The happening of any event whereby any property or part of any property begins, or ceases, to be treated as a relevant property, or
- (d) The happening of any event whereby any relevant property begins, or ceases, to be treated as a property falling within *Schedule 4*, or
- (e) Property previously valued as a single relevant property becoming liable to be valued as 2 or more relevant properties, or
- (f) Property previously valued as 2 or more relevant properties becoming liable to be valued as a single relevant property.

6.3 So far as it is material to this appeal, the Tribunal is obligated to rely upon the written evidence provided to the Tribunal by the respective parties.

6.4 Material Change of Circumstances.

The Appellants, in their evidence and associated appendices, do not make reference to, or identify, the nature of the material change of circumstances, and have chosen simply to contend that the valuation placed by the Respondents upon the property is incorrect by reference to a number of comparisons they have adduced, stated to be of similarly circumstanced properties in the locality and that in that context, the Respondents valuation is thus excessive.

6.5 The Respondents confirm that the Material Change of Circumstance (MCC) criteria was satisfied in accordance with provision (a) "*the coming into being of a newly erected or newly constructed relevant property or of a relevant property*".

6.6 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) (i) of the Act having regard to the facts

pertaining in this case, to amend the valuation of the property as it appears on the list.

- 6.7 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-

(a) 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 20.

7. APPELLANT'S CASE

7.1 The Appellant contends that the valuation level of €120/m² applied to the subject property is in excess of valuation levels applied to other creches in County Meath that are valued at €80/m² and €90/m².

7.2 Having researched other creches in County Meath, the Appellant found that several are of similar size to the subject, however, can accommodate a larger number of children than the Appellant's creche. In support, the Appellant provided several recent Tusla Regulatory Inspection Reports setting out creche capacities.

7.3 Appellant contends that these researched creches have lower rates liabilities in comparison to the subject property.

7.4 Appellant's opinion of value is €90/m2.

7.5 Appellant has provided four creche NAV comparisons. (*Appendix 2, N/A to public*).

7.6 Summary of the Grounds of Appeal contained in the Appellant's Précis

i. The Grounds of Appeal set out in the Appellant's Précis is similar to those set out in the Representations; however, the Appellant has also submitted floor plans and additional photographs in support.

ii. The Appellant has also briefly commented on the three NAV comparisons relied upon by the Respondent, as part of the Revision valuation, also set out below.

7.7 Appellants Opinion of NAV Value per sqm in respect of the subject property

Representations Stage	€90/m2
On Notice of Appeal	€90/m2
In Appellant's Submission	€90/m2

7.8 **Total Valuation figure sought by Appellant:** Adopting the areas of the subject (as agreed by the parties) and applying a value of €90/m2 to the creche area produces the following total valuation figure of €44,072.50, made up as follows:

Level	Use	Size (sq. m)	NAV per sq. m	NAV
0	Creche	433.34	€90	€39,000.60
0	Canopy (External Area)	59.55	€18	€1,071.90
Total (€)				€ 44,072.50

7.9 Summary of Appeal

i). The Appellant is of the opinion that the valuation level applied to the creche (purpose built) is excessive, being valued at a level of €120/m2.

ii). The Appellant contends that the creche should be valued at €90/m2. In support of this, the Appellant put forward a total of four NAV comparisons for other creches, all located in County Meath, which had been valued at €80/m2 and €90/m2.

iii). The Appellant states that all four comparisons could accommodate larger numbers of children and submitted Tusla Regulatory Inspection Reports for several of the creches to support this argument. The Appellant states that some of the four comparison creches were

larger in size to their creche and included floor plans for two of the four creche comparisons, in support.

iv). The Appellant comments on the three NAV comparisons relied upon by the Respondent in support of the valuation level applied and has briefly commented that two of the three are valued at a level of €120/m². The third comparison is valued at €90/m². The Appellant also observes two of the comparisons had capacity for larger numbers of children than her creche.

8. RESPONDENT'S CASE

8.1 Respondents NAV Comparisons

The Respondent relies on three NAV comparisons (*Appendix 3, N/A to public*) to support opinion of value of €90psm for the subject property. Two of the comparisons are valued at €120/m². A third comparison valued at €90/m² is presented to highlight and support the valuation rationale adopted for the valuation of creche (purpose built) in County Meath.

8.2 Respondent contextualises Valuation Levels between Co. Meath and Co Dublin (Fingal).

For the purpose of clarity but not citing it as comparable evidence, the Respondent informed the Valuation Tribunal that purpose built creches in Dublin 15, to include Clonee (Dublin side) are valued at €150/m². The table below was included in the Respondents precis for information purposes only, listing three purpose-built creches in Dublin 15. It was stated that these were valued at a same date relative to the valuation date of the subject property.

Summary of Respondents Comparisons of 3 purpose-built creches in Dublin 15

Property No:	Address:	NAV per sq. m	NAV
2178880	Treehouse Childcare Ltd, Allendale Walk, Clonee, Dublin 15	€150	€35,400
2171030	Giraffe Childcare Ltd., Blanchardstown Corporate Park, Dublin 15	€150	€70,200
5002720	Little Minnows Creche Ltd., Hollystown, Dublin	€150	50,900

8.3 SUMMARY TABLE OF RESPONDENTS COMPARISONS IN CO. MEATH.

Property No.	Description	NAV per sq. m	NAV
5007276	Main Street (R147), Clonee, Co. Meath	€120	€100,900
5013841	Rath Lodge, Ashbourne, Co. Meath	€120	€42,500
2165571	Jamestown (R125), Ratoath, Co. Meath	€90	€69,100

8.4 RESPONDENTS SUMMARY OF EVIDENCE AND CONCLUSION

8.4.1 The Respondents evidence is that the subject property comprises a purpose built creche, located within a modern and expanding residential development just off Main Street Clonee, Co. Meath. Clonee Village is located on the border with Dublin 15, with a large area of Clonee also located in Dublin 15. The population of Clonee Village stood at 826 persons (Census 2016) however, the immediately adjoining area of Dublin 15 comprising the Blanchardstown – Blakestown Electoral District had a population of 43,905 persons (Census 2016). Clonee is regarded as a continuation of Dublin and has established itself and largely developed as a result of its strategic location. This is evident in its excellent transport network, continued investment, thriving economic activity, and property values.

8.4.2 That section 49(1) of the Valuation Act 2001, as amended, requires the Respondent and the Valuation Tribunal to endeavour to ensure that all properties are valued fairly by having regard to comparable properties appearing on the relevant Valuation List.

8.4.3 That the Respondent has presented three pieces of NAV comparable evidence, comparison 1 being just 250 metres from the subject property. That the valuation level of €120/m² as applied is the same as that applied to comparisons 1 and 2. That the differential over the level applied to comparison 3 and the Appellant's comparisons is justified having regard to location and the proximity of the subject property to such a large population centre, along with major commercial and industrial centres.

8.4.4 That the onus of proof lies with the Appellant, and it is the Respondent's view that the Appellant has failed to meet this onus. The Respondent notes that the Appellant's exclusion from their comparable evidence of the Respondents Comparison 1, located just 250 metres from the subject.

8.4.5 That the Appellant differentiates Respondents Comparison 1 from the subject by virtue of its capacity but contends that they failed to have regard to the relationship between the relative sizes and overall valuations of the subject and this comparison.

8.4.6 That the appellant relied upon the capacity of each creche to support the NAV per sq.m applied. The Respondents contention is that such an approach is flawed as the higher capacities are reflected in the relative size of the properties and as a result, in their NAV.

8.4.7 The Respondent sets out her case and reasons for maintaining the valuation of €53,100, stating:

- “The ‘Tone of List’ for purpose built creches is established in Clonee, Co. Meath at €120/m², with reference to the subject property and that in support of this PN500727 – Fonthill Lodge Creche, Main Street, Clonee, a purpose built creche is located 0.25 km from the subject and is valued at €120/m². Her evidence notes that no Representations or Appeal to the Valuation Tribunal was lodged on this property.
- The ‘Tone of List’ is established for County Meath with purpose built creches in high populous settlements and on the fringes of County Dublin (i.e. Clonee and Ashbourne) valued at €120/m². Less populated areas have valuation levels of €80/m² and €90/m².
- The Respondent will be failing to comply with S.49 of the Valuation Act 2021, as amended by not having regard to the ‘Tone of List’ for purpose built creches which is established in County Meath. It is highlighted that the valuation scheme combines a tiered valuation level approach from €120/m² to €80/m², based on location and population demographics.
- The appellant relies on three-purpose built creches and one creche located in an office building situated in smaller locations and geographically removed from the subject.”

8.5 Witness Opinion of Value at Appeal stage

The Respondent states that her opinion of value is that the correct NAV for this property is €53,100, which is based upon the following:

Level	Use	Size (sq. m)	NAV per sq. m	NAV
0	Creche	433.34	€120	€52,000.80
0	Canopy (External Area)	59.55	€18	€1,071.90
Total (€)				€ 53,072.70
NAV (€)				Say € 53,100

8.6 She requests that that the Tribunal should affirm a valuation of €53,100

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 the rating authority, Meath County Council.

9.2 Findings - The Tribunal notes the following:

- a. That both parties to the appeal seek to rely solely on ‘Tone of the List’ valuation information as it relates to the properties they have each identified as comparables.
- b. That the subject property under appeal is a recently built purpose built creche.
- c. That the subject property, which is situated within County Meath, is located within a short distance from the county boundary with County Dublin (for which Final County Council, is the relevant rating authority).
- d. That whilst both parties make reference in their respective precis to County Dublin ‘tone of the list’ creche properties close to the aforementioned county boundary line with Co. Meath, such information is not relevant to this appeal.
- e. That the Respondent states that there is an established ‘tiering’ system of valuation levels established whereby the geographical and population of settlements throughout the county have informed the valuation levels applied, but that this tiering system has not been identified in the Respondents evidence, nor, in terms of context, into which tier the subject property falls.
- f. That the Appellant relies upon 4 NAV comparisons, all of which are located in Co. Meath in different settings, Ratoath, Dunboyne, Trim, and Drogheda, and contends for a valuation of the subject property of €44,072.50 as set out at the table below

Level	Use	Size (sq. m)	NAV per sq. m	NAV
0	Creche	433.34	€90	€39,000.60
0	Canopy (External Area)	59.55	€18	€1,071.90
Total (€)				€ 44,072.50

- g. That the Respondent relies upon 3 NAV comparables, all also located in Co. Meath in Fonthill, Ashbourne, and Ratoath, each different in terms of location and setting.

Level	Use	Size (sq. m)	NAV per sq. m	NAV
0	Creche	433.34	€120	€52,000.80
0	Canopy (External Area)	59.55	€18	€1,071.90
Total (€)				€ 53,072.70
NAV (€)				Say € 53,100

- h. That none of the parties’ respective comparisons are common to the other.
- i. That the two different comparisons presented by the parties in Ratoath, are both assessed at an NAV of €90.
- j. The Tribunal notes that the Respondent states that Appellants Comparison 4 at Grange Rath, Drogheda, with an NAV of €90, is similarly located to the subject, but also

contends that because the subject is located adjacent to a different county, (Dublin 15), it is in a superior location but does not offer supporting evidence or justification to substantiate that assertion.

- k. The Tribunal notes that the Respondent has rebutted an assertion by the Appellant that capacity and size are relevant in comparing the NAV's of creche properties. The response given is that adopting such an argument is flawed as the higher capacities are reflected in the relative size of the properties and in consequence, their NAV.

Conclusions.

1. That references by either party to creche properties in County Dublin are not relevant.
2. That the Respondents, in their precis of evidence, did not identify a detailed 'tiering system' as a reference guide for grading the valuations of creche properties in Co. Meath and that this omission was not helpful to the Tribunal.
3. That in particular, the Respondents comparator evidence of Fonthill Lodge daycare Centre, a creche in Fonthill, which at 250 metres is geographically closest to the subject property, albeit larger in size than the subject property, was of assistance.
4. That the Respondent evidence and explanation in relation to the Appellants Comparator 4 (Grange Rath, Drogheda), did not satisfactorily explain the comparability of its NAV rate of €90 per sqm as against the NAV of the subject property for which the Appellants are seeking the same rate. This omission was unhelpful.
5. That capacity and relative size of a creche property in comparative terms, is not, ipso facto, a determinant of its NAV.
6. The onus of proof in appeals before the Tribunal rests with the Appellant following VA00/2/032 Proudlane Ltd t/a Plaza Hotel, VA07/3/054 William Savage Construction and VA09/01/018 O'Sullivan's Marine Ltd.
In this appeal, the Tribunal does not consider that the Appellant met this threshold of proof.

10. DETERMINATION:

The Tribunal disallows the appeal and confirms the figure of **€53,100**.

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.