

Appeal No: VA19/4/0058

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

**SWEENEY WELDING AND
SCAFFOLDING LTD**

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 5016382, Workshop, at Sweeney Scaffolding, Masseragh, Kilmacrenan, County Donegal.

BEFORE

Brian Meldon - FSCSI, FRICS, Reg Val, Arb

Tribunal Member

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 13TH DAY OF JUNE 2025**

1. THE APPEAL

1.1 By Notice of Appeal received on the 4th day of November 2019, 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 **€78**

1.2 The Appellant contends that the property was misclassified, leading to an inaccurate valuation that does not reflect its true nature as a storage facility rather than a workshop.

1.3 Based on comparisons with other properties, new buildings, and their specific usage, it is determined that the agreed-upon amount is incorrect.

1.4 In the Notice of Appeal, the Appellant considered that the valuation of the Property ought to have been determined in the sum of **€53**

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 the Commissioner of Valuation, in relation to the Property, the valuation of the Property ought to be amended.

The property was valued in 2019 under S49 of the Valuation Act 2001. The valuation was assessed in line with comparable properties in the vicinity which are of similar size, finish and use.

2.2 On the 27th day of July 2018 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 **€78.**

2.3 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. The valuation manager did not consider it appropriate to provide for a lower valuation.

3. DOCUMENT BASED APPEAL

3.1 The Tribunal considered it appropriate that this appeal be determined based on 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 Tribunals directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

4. FACTS

4.1 From the evidence adduced by the parties, the Tribunal finds the following facts.

The property is located on the Chapel View Road which is c.600 metres from the town of Kilmacrean.

Kilmacrean is a town in County Donegal and as per the 2016 census had a population of 753. It is located off the N56 10km northwest of the town of Letterkenny.

The property is in good condition, well maintained.

The property is understood to be on a freehold basis.

The agreed area is 576.00 m² and Eaves height of 5500mm

5. ISSUE(S)

5.1 The issue for determination by the Tribunal is whether the subject property according to the appellant should be €53, because the property has been listed as a workshop, when according to the appellant the property is only a storage of materials.

5.2 The comparison with other properties is incorrect based on their use.

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 The Appellant argues that the valuation of the property in question does not comply with the criteria set forth in Section 49, particularly regarding the proper classification of property use and the selection of appropriate comparable properties.

6.3 Under Section 49 of the Valuation Act 2001, the valuation of a property is determined by reference to the "tone of the list" principle. This principle dictates that the valuation of a property must be established by comparison with the valuations of other similar properties already included in the valuation list for the relevant area. The objective is to ensure that the assessed value of a property reflects the prevailing market conditions and maintains consistency and uniformity across properties of a comparable nature. This approach aims to promote fairness and equity in property valuations by ensuring that properties with similar characteristics, location, and usage are valued in a similar manner.

7. APPELLANT'S CASE

The Appellant's case was presented by Mr. Alan Sweeney

In this appeal, the appellant is contesting the valuation of a property, arguing that the basis of the valuation is incorrect due to a misdescription and reliance on non-comparable properties by the Valuation Office. The appellant highlights several grounds and arguments as follows:

7.1 Mr Alan Sweeney said that the property, which has been listed as a workshop, is used purely for the storage of scaffolding materials.

7.2 The comparisons used by the Valuation Office are not appropriate or comparable. Specifically:

- **Comparable 1:** Pat Mc Fadden, the comparable property is a detached commercial/retail premises with road frontage and good access, which differs from the appellant's storage facility.
- **Comparable 2:** Michael Cannon, a modern retail premises selling furniture with good frontage and located near commercial outlets like LIDL and Gibson Farm Services, which again is not comparable to the appellant's property used solely for scaffolding storage.

7.3 Mr. Sweeney stated that unlike the comparators, the appellant's building has no road frontage, is not used for retail, and serves solely as a storage facility for scaffolding with no public or customer interaction.

7.4 Mr. Sweeney cited the following comparisons.

VA14/4/031 Irish Drugs LTD RV €116.00

Offices 85.6 @	€ 30.75 = €2,615.60
W.House 986.21@	€21.00 = €20,605.41

Comments: Superior Location, Better quality building.

VA/4/031 PN 2004609 Haughey Joinery

Old Building 1,148.35 @	€ 12.00/m2
New building 1,378.00 @	€19.50/m2

Comment: Close to Letterkenny, Better quality building.

VA15/1/007 D4 Products Ltd €160.00

Warehouse 1610.38m ² @	€ 19.87/m2
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Comment: Much Superior building, Located outskirts of Carndonagh

PN 2213762 Denis Sheridan €55.00

Warehouse 285.66 m2 @	€ 20.50/m2
Mezz 91.08 m2 @	€14.10/m2
Offices 66.55 m2 @	€ 30.75/m2

Comment: Located in Kilmacrennan, better location, better finish to building.

8. RESPONDENT'S CASE

8.1 In response to Appellants point, the commissioner of valuation stated

8.2 The valuation of the property is determined not only by its current use but also by its potential use, considering what a hypothetical tenant could reasonably use the property for. The classification of the property, whether as a store or a workshop, does not fundamentally alter the valuation level. The valuation is aligned with comparable properties in the vicinity, using appropriate rates per square metre based on the size and location of the subject property. This ensures that the valuation reflects both its physical attributes and its broader market potential, consistent with similar properties in the area.

8.3 Comparisons

RV Comparable 1 – PN 2213762 DS ENVIRONMENTAL SERVICES, Kilmacrenan, Co. Donegal. RV €55.00

Comparable 1 is located 2.2km from the subject on the N56. Smaller than the subject

Level	Use	Area (m ²)	NAV €(m ²)	Total NAV €(m ²)
0	CANTEEN	10.95	20.5000	224.48
0	OFFICE(S)	8.5	20.5000	174.25
0	OFFICE(S)	66.55	30.7500	2046.41
0	WAREHOUSE	285.66	20.5000	5856.03
0	YARD	2373	1.0000	2373.00

Total Area (mtres): 371.66
 Total NAV €: 11047.6
 Total RV €: 55.238
 RV Say €: 55

RV Comp 2: PN 2195086 Hugo & Tommy Daly, Tullygay, Letterkenny, Co. Donegal RV €62.00

Located 18km from the subject. Superior location less than 5kms from the town of Letterkenny.

Level	Use	Area (m ²)	NAV €(m ²)	Total NAV €(m ²)
0	OFFICE(S)	32.4	23.9100	774.68
0	OFFICE(S)	32.4	30.7500	996.30
0	WORKSHOP	589.26	23.9100	14089.21

NON-BULK USE EST FMT RATE NAV €(m²)

Schedule of Areas RV
 Total Area (mtres): 589.26
 Total NAV €: 14310.8226 * 0.005 =
 Total RV €: 71.554113
 RV Say €: 71

Apply To Buildings Apply To Others

RV: Comp 3: PN 2004609 Haughey Joinery, Listellan, Letterkenny, Co. Donegal RV €215

Located less than 7kms from the town of Letterkenny and 17 kms from the subject property.

Summary					Schedule of Areas RV	
Level	Use	Area (m ²)	NAV €(m ²)	Total NAV €(m ²)	Total Area (mtrs):	
0	OFFICE(S)	128.51	30.7500	3951.68	2667.41	
0	WORKSHOP	1160.05	19.1300	22191.76	Total NAV €:	57856.989 * 0.005 =
0	WORKSHOP	1378.85	23.0000	31713.55	Total RV €:	289.284945
					RV Say €:	289
NON-BULK	USE	EST FMT	RATE	NAV €(m ²)	<input type="button" value="Apply To Buildings"/> <input type="button" value="Apply To Others"/>	

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 comparable to properties in the vicinity which are of similar size, finish and use.

9.2 The Tribunal finds that on balance and in accordance with the comparable evidence adduced by both parties that the most appropriate rate to be applied is €20.50 per square metre.

10. DETERMINATION:

10.1 In line with Section 49 of the Valuation Act 2001, the Tribunal amends the rateable value of the subject property to **€59**, as this valuation reflects the prevailing market conditions, and the property's size, location, and use align with similar properties in the area.

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 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.