Appeal No: VA25/4/0036

AN BINSE LUACHÁLA
VALUATION TRIBUNAL

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

N11 STORAGE **APPELLANT**

and

TAILTE ÉIREANN **RESPONDENT**

In relation to the valuation of

Property No. 10031823, storage at Potter's Park, Ballinameesda, Kilbride, Wicklow, County Wicklow ("the Property").

B E F O R E

Sarah Reid - BL	**Deputy Chairperson**
Martin Connolly - MAgrSc, MSc., MSCSI, FCInstArb	**Member**
Killian O'Higgins - FSCSI, FRICS	**Member**

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 6TH DAY OF AUGUST 2026

1. THE APPEAL

1.1 By Notice of Appeal received on the 4th day of December 2025 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ('the NAV') of the above relevant Property ('the Property') was fixed in the sum of €17,570.

1.2 The sole ground of appeal as set out in the Notice of Appeal is that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 28(4) of the Act because:

"(a) The Valuation is Incorrect

All of the buildings onsite are very simple structures of low commercial value. The first block that was constructed with an eaves height of 4.64m is a single skin structure with no insulation. The second building is also a single skin structure, but with spray foam insulation on the roof added subsequently. The third building is not fully complete and is again a simple structure.

The location is very poor with a narrow road access unsuitable for heavy vehicles. The location itself is behind the occupier's house on a farm in rural Wicklow is again very poor in industrial terms.

The suggested values fail to reflect all of the above. The level of €25.00/m2 is applied broadly in Wicklow to superior buildings.

PN 2095911 (RV €35,100) DJ Hanley Removals. This is a superb modern, double skin, fully insulated industrial building, just off the N11 at junction 13 (Newcastle). A much superior location, with easy access to Dublin. This is assessed at €25.00/m2 with the mezzanine offices assessed at €10.00/m2

Other better units at Coolawinna Park (Sam Hartshorn) (PN 2190456) is assessed at €25.00/m2 and the mezzanine store assessed at €5.00/m2. There are a number of better quality units here with a good concrete yard and is close to Rathnew.

Units at The Downs Industrial Estate at the Glen of the Downs (e.g. PN 634631 - RV €2,880). Small unit 115.29m @ 25.00/m2. Also, PN 634663 - RV €2200. 88.36m2 @ 25.00/m2.

More simple structures are assessed as low as €12.00/m2 (PN 639635 - RV €3530). This is a basic workshop at the rear of the occupier's house, with a large yard.

In order to fully reflect the subject's type, nature, size, specification and location, we would suggest that the buildings could not be worth in excess of €20.00/m, bearing in mind the tone of the list for comparable simple buildings.

While we agree with the floor areas calculated by the revision officer, we believe the mezzanine store of the subject property has been erroneously labelled as a first-floor store and valued at a level of €25.00/m2. The construction of the mezzanine floor was carried out recently, a number of years after the building was constructed. The mezzanine floor could easily be removed if required. Additionally, the installation of the mezzanine has reduced the effective head height on the ground floor (under the mezzanine) to 2.22m - see images below. This compromises its industrial value. We believe this store is on a mezzanine level and should, therefore, be valued at a level of €4.00/m2."

1.3 The Appellant considered that the valuation of the Property ought to have been determined in the sum of €11,190, amended to €12,500 at the hearing based on a change to floor areas agreed with the Respondent subsequent to Mr. Halpin's submission of his précis.

2. VALUATION HISTORY

2.1 On the 30th day of December 2024 a copy of a valuation certificate proposed to be issued under section 28(8) of the Valuation Act 2001 ("the Act") in relation to the Property was sent to the Appellant indicating a valuation of €17,570.

2.2 Being dissatisfied with the valuation proposed, representations were made to the revision manager in relation to the valuation. Following consideration of those representations, the manager did not consider it appropriate to provide for a lower valuation.

2.3 A Final Valuation Certificate issued on the 7th day of November 2025 stating a valuation of €17,570.

3. THE HEARING

3.1 The Appeal proceeded by way of an oral hearing held remotely on the 25th day of March 2026. At the hearing the Appellant was represented by Mr. Eamonn S. Halpin B.Sc. (Surveying) M.R.I.C.S. M.S.C.S.I. of Eamonn Halpin & Co. Ltd., and the Respondent was represented by Kevin O'Doherty MSCSI MRICS of Tailte Éireann.

3.2 In accordance with the Rules of the Tribunal, the parties had exchanged their respective reports and précis of evidence prior to the commencement of the hearing and submitted them to the Tribunal. At the oral hearing, each witness, having taken the oath, adopted his précis as his evidence-in-chief in addition to giving oral evidence. Following directions from the Tribunal, both parties submitted clarifying information, by email, to the Tribunal – Mr. O'Doherty on the 23rd of April 2026 at 15.56 and Mr. Halpin on the 24th day of April at 11.23.

4. FACTS

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

4.2 The Property is located on a farm, adjacent to the farmhouse in rural county Wicklow off the R772, five kilometres south M11, Junction 18 Access is via a narrow rural road.

4.3 The Property comprises three adjoining buildings, built at various times from 2010 and used for storage. Construction is basic; single skin corrugated iron, mostly uninsulated.

4.4 Following a direction from the Tribunal the floor areas and eaves heights were agreed, as follows:

Level	Block	Use	Eaves (m)	Floor area (m^2) (Gross External Area – GEA)
0	1	Workshop	4.7	129.69
0	2	Store	4.5	183.87
0	3	Store	2.4	137.76
0	4	Store	2.4	45.38
0, Mezz	3	Store	2.4	137.76
0, Mezz	4	Store	2.4	45.38
Total GEA				**679.84**
0		Yard		887.05
0	Steel container			15.25
0	Portacabin			3.84

4.5 In response to a direction to the parties Mr Halpin submitted a more detailed description of the Property. Four buildings, Blocks 1 to 4, were built in stages starting in 2010. In 2020/21 Block 2 was commenced and Block 3 had a mezzanine floor, of light timber construction added. Block 4 was commenced in 2024 and had had a mezzanine fitted in after the ground floor was complete in 2025. A revised schedule of areas was also agreed by the parties.

4.6 The Property is in good condition but there are no toilets and no office space.

4.7 There is agreement on the NAV for the steel container and portacabin at €5/m^2, €10/m^2 respectively. Both valuers contended for a yard NAV at 10% of the buildings' value.

4.8 The Property is held freehold.

5. ISSUES

5.1 The only issue in this case is quantum.

6. RELEVANT STATUTORY PROVISIONS:

6.1 All references in this Judgment 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 Where 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)(b) of the Act, if the property does not appear on the valuation list and is relevant property, to do both of the following:

(i) carry out a valuation of that property, and

(ii) include the 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 of the Act 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 the 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 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,

6.4 Section 48 (1) of the Act 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."

Section 48(3) of the Act provides for the factors to be considered 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 average 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."

7. APPELLANT’S CASE

7.1 At the outset of his oral evidence Mr Halpin pointed to a difference in areas between his précis and those of the Respondent. The matter had been resolved by the parties, and the corrected areas would be submitted to the Tribunal post hearing.

7.2 In his précis Mr Halpin stated that the Property was a storage facility and comprised buildings of a simple structure, predominantly single skinned construction with no insulation, although spray foam had been added to the underside of the roof in the second block. Access was via a narrow local track which was unsuitable for heavy goods vehicles and was shared with the appellant’s residence, which was in front of the Property. A third building was not fully complete.

7.3 Mr Halpin contended that the specification, configuration, eaves height (4.64m) and layout of the Property were inferior to other industrial properties on the list. The yard is unsurfaced and there is no office space. Predominantly single skinned, the property was of an extremely basic commercial nature.

7.4 Mr Halpin contended that the mezzanine floor had been incorrectly classified. It was temporary accommodation with restricted headroom (2.2m) but was assessed at the same rate as ground floor space.

7.5 In the course of his oral evidence Mr Halpin pointed out that the buildings on the site now are different from those at the date of assessment. Specifically, access to the upper floors via ramps and a metal bridge shown at page 13 in Mr O’Doherty's précis did not exist in December 2024 and he contended that their presence should be ignored in the assessment of NAV.

7.6 Mr Halpin put forward six NAV Comparisons in support of his case.

Comparison 1

Property Number	2195911			
Address	Rathdrum, Co Wicklow[1]			
NAV	€35,100			
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Offices	93.5	€25.00	€2,337.50
0	Warehouse	1,150.49	€25.00	€28,762.25
0	Steel container	518.4	€5.00	€2,592.00
Mezzanine	Offices	150	€10.00	€1,500.00
			Total	€35,191.75

[1] Described as Rathdrum in Mr. Halpin’s précis but identified as Newtownmountkennedy on the map identifying comparison locations and in commentary

Mr Halpin described this as a storage facility located near Newtownmountkennedy. It is of a better specification, eaves height and location. It has a 7,500 m^2 concrete yard that is not separately assessed in the calculation of NAV. There are 150 m^2 of Mezzanine office space assessed at €10/m^2. For a far superior property, it was assessed at only twice the NAV level proposed for the Property.

Comparison 2

Property Number	636850			
Address	Callow Hill Lower, Newtownmountkennedy, Co Wicklow			
NAV	€23,000			
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Cold Room	141.36	€28.75	€4,064.10
0	Offices	327.67	€20.00	€6,553.40
0	Workshop	471.15	€20.00	€9,423.00
1	Offices	25.58	€20.00	€511.60
1	Workshop	123.34	€20.00	€2,466.80
			Total	€23,018.90

Mr Halpin described this Comparison as being similar to the Property in being of a basic specification. However, it is better located, close to the N11. It is assessed at €20/m^2 and has a concrete yard of approximately 2,700 m^2, which is not assessed separately.

Comparison 3

Property Number	2187349			
Address	Glenealy, Co Wicklow			
NAV	€38,300			
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Offices	102.02	€25.00	€2,550.50
0	Warehouse	1,346.78	€25.00	€33,669.50
0	Yard	466	€2.50	€1,165.00
0	Portakabin	37.24	€10.00	€372.40
Mezzanine	Store	122.76	€5.00	€613.80
			Total NAV	€38,371.20

In Mr Halpin’s view this Comparison is “*demonstrably superior”* to the Property, in its use, an industrial showroom, its fitout and specification, including eaves height. The location is better, directly off the M11 and adjacent to a number of urban centres – Ashford, Rathnew and Wicklow.

Comparison 4

Property Number		10033709		
Address		Kilpool Hill, Co Wicklow.		
NAV		€29,900		
Level	**Use**	**Area (m²)**	**NAV/m²**	**NAV (€)**
0	Offices	50.42	€20.00	€1,008.40
0	Warehouse	1,449.18	€20.00	€28.983.60
			Total	€29,992.00

Mr Halpin described this Comparison as being superior to the Property in specification, eaves height and roller doors, location - 1.5 km from Wicklow Town, and use, being occupied by a software company. In his précis Mr Halpin’s analysis was correct but he used a wrong property number and quoted the wrong NAV, albeit the NAV analysis reflected the correct NAV. These typographical errors were corrected (reflected above) in a subsequent submission to the Tribunal.

Comparison 5

Property Number		645972		
Address		Glenealy, Co Wicklow		
NAV		€20,000		
Level	**Use**	**Area (m²)**	**NAV/m²**	**NAV (€)**
0	Offices	16.00	€20.00	€320.00
0	Workshop	24.56	€3.00	€373.68
0	Workshop	1,249.38	€10.00	€12,491.80
0	Yard	3,600.00	€2.00	€7,200.00
			Total	€20,087.48

Mr Halpin described this Comparison as a fully functioning sawmill occupied with the adjoining domestic dwelling and a base level of €20/m² applied.

Comparison 6

Property Number		5021100		
Address		Glenealy, Co Wicklow		
NAV		€8,030		
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Kitchen	8.90	€10.00	€89.00
0	Workshop	357.19	€25.00	€8,929.75
0	Toilets	4.62	€10.00	€46.20
0	Yard (Hardcore)	392.00	€2.50	€980.00
0	Yard (hardcore)	-1	-€2,000.00	-€2,000.00
			Total	€8,035.95

Mr Halpin made the point that even though the property is assessed at €25/m^2 the application of a 20% end allowance to the entire property, not just the yard, as might be taken from the valuation report on the Respondent's website, brings the headline NAV down to €20/m^2.

7.7 Mr. Halpin contended that the subject's valuation should not exceed €20/m^2 (with 20% applied to mezzanine and 10% applied to yard). In the alternative, the level of €25/m^2 can be preserved with a 20% end allowance (as in PN 5021100 – Comparison 6), which amounted to the same thing.

7.8 In the course of cross examination by Mr O'Doherty Mr Halpin reiterated that vehicular access to the Property was poor, notwithstanding its being five kilometres from the N11.

7.9 In response to Mr. O'Doherty's queries on his headroom contentions, Mr. Halpin stated that under the industrial scheme for Co. Wicklow, industrial storage below 1.4 m headroom was ignored and between 1.4m and 2.4m was compromised. Accordingly, both floor areas, at the Property, with less than 2.2m headroom were compromised.

7.10 Mr. Halpin said that the Respondent's thesis was that if you the addition of a mezzanine, a light timber structure, to any industrial building, can double its value. Mr. Halpin completely disagreed and saw no evidence to support such a proposition. Mr. Halpin emphasised that the mezzanines were installed after the construction of the structures in which the mezzanines were subsequently inserted.

7.11 Mr Halpin contended for an NAV of €12,500 calculated as follows:

Level	Block No.	Use	Area (m^2)	NAV (€/m^2)	NAV (€)
0	1	Workshop	129.69	€ 20.00	€2,593.80
0	2	Store	183.87	€ 20.00	€3,677.43
0	3	Store	137.76	€ 20.00	€2,755.19
0	4	Store	45.38	€ 20.00	€907.56
0	5	Yard	887.05	€ 2.00	€1,774.10
0	9	Steel Container	15.25	€ 5.00	€76.25
0	10	Portakabin	3.84	€ 10.00	€38.40
Mezz	3	Store	137.76	€ 4.00	€551.04
Mezz	4	Store	45.38	€ 4.00	€181.52
				NAV	€12,555.29

8. RESPONDENT'S CASE

8.1 Mr O'Doherty provided a summary of his case that included his response to the Appellant's case, the valuation history of the Property, a location map, block plans, floor areas, photographs in support of his description of the Property its NAV and NAV comparisons to support his opinion of value.

8.2 Mr O'Doherty described the Property as being located in Potters Farm, off the R772 with access from the M11 Motorway from Junction 18. It is on an elevated site adjacent to the family farm, 55km south of Dublin city and 8km northwest of Brittas Bay.

8.3 The Property comprised three adjoining corrugated metal deck single skin structures used for storage. Eaves height ranged from 4.5m to 4.7 m and Blocks 3 and 4 comprised two storeys. Since the initial revision Block 2 had been floored. The property was used for lock-up storage units.

8.4 Revised floor areas were agreed as set out in Paragraph 4.4.

8.5 The Property was in good condition and Mr. O'Doherty provided photographic evidence from the12th day of February 2026.

8.6 Mr. O'Doherty provided details of representations received and how they were considered at the time. The NAV was not amended.

8.7 In relation to Mr. Halpin's comparable evidence, Mr. O'Doherty had the following comments:

8.7.1 PN 2195911 - the property is 20kn north of the Property and is not suitable comparison. No other evidence was offered to affirm unsuitability.

8.7.2 PN 2190456 – the property is comparable to the Property but valued at €25/m^2

8.7.3 PN634631 - the property is comparable to the Property but valued at €25/m^2

8.7.4 PN 634663 - the property is comparable to the Property but valued at €25/m^2

8.7.5 PN 639635 – it is an open workshop valued at €12.50/m^2 in line with the Property at €25/m^2

8.7.6 PN 2175987 – it is valued at €30/m^2 and €15m^2 for an open store.

8.8 Mr. O'Doherty contended that the established tone of the list for old industrial buildings of a certain size was between €25/m^2 and €30/m^2 in County Wicklow.

8.9 In a submission following the hearing Mr O'Doherty provided a copy of the valuation scheme for industrial properties used in the county Wicklow revaluation.

8.10 Mr O'Doherty submitted five NAV comparisons for the benefit of the Tribunal.

Comparison 1

Property Number	645872			
Address	5 B, Ballyknockan, Rathdrum, Co Wicklow			
Total Floor Area(m^2)	149.38			
NAV	€3,730			
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Workshop	149.38	€25.00	€3,734.50

This property was described as being smaller in size, in a rural location, of corrugated iron construction with 4.5m eaves and on same site as a residence. NAV €25/m^2.

Comparison 2

Property Number	636601			
Address	2 Timore, Newcastle Lower, Co Wicklow.			
Total Floor Area (m^2)	486.42[1]			
NAV	€10,380			
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Workshop	397.50	€25.00	€9,937.50
Mezz	Workshop	88.92	€5.00	€444.60
0			Total	€10,382.10

[1]Note misprint in the précis states total area as 397.50 m^2 but the analysis is correct.

This property was described as of old corrugated iron construction with eaves height ranging from 3m to 6m. Approximately 18km north of the Property in a rural location, smaller in size, and on the same site as a residence. NAV for main workshop €25/m^2. The Tribunal accepts that the details of the valuation provided in the table at page 40 of Mr O'Doherty's précis are correct and as on the list for PN 636601, subject to the typographical error in the précis. However, the Tribunal is unable to reconcile the description of the property, summarised above, with the photograph provided at page 41.

Comparison 3

Property Number	625105
Address	7A Whitestown Upper, Donnaghmore, Co Wicklow.
Total Floor Area (m^2)	342.08
NAV	€14,940

Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Office	8.78	€25.00	€219.50
Mezz	Workshop	333.30	€25.00	€8,332.50
0	Yard	1,357.50	€2.50	€3,393.75
0			Total	€11,945.75[1]

[1] The report on the Tailte Éireann website indicates an unspecified *Additional Items* of €3,000.

This property was described as being smaller in size, on the same site as a residence and an old, corrugated iron structure. Approximately 55km northwest of the Property. NAV for workshop €25/m^2.

Comparison 4

Property Number	625451
Address	5 Blackhill, Dunlavin, Baltinglass, Co Wicklow
Total Floor Area (m^2)	517.70
NAV	€11.360

Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Workshop	126.00	€12.50	€1,575.00
0	Workshop	391.70	€25.00	€9,792.50
		517.70	Total	€11,367.50

This property is described as being old and on the same site as a residence. Eaves ranged from 4.5m to 5.3m. Part rubble masonry and part corrugated iron construction. It is located approximately 55 km northwest of the Property. NAV for main workshop is €25/m^2.

Comparison 5

Property Number	642770			
Address	2AB Ballyduff North, Rathdrum, Co Wicklow.			
Total Floor Area (m^2)	551.99			
NAV	€13,790			
Level	**Use**	**Area (m^2)**	**NAV/m^2**	**NAV (€)**
0	Store	350.66	€25.00	€8.766.50
1	Store	140.57	€25.00	€3,514.25
2	Store	60.76	€25.00	€1,519.00
0			Total	€13,799.75

This property was described as a three-storey industrial building, smaller in size than the Property. Eaves height varies between 2.4m and 3.5 m. Approximately 20km southeast of the Property. Stores valued at €25/m^2 on each floor.

8.11 In cross examination Mr Halpin put it to Mr O'Doherty that the metal bridge and road access to the upper levels, shown in photographs at pages 12 and 13 of his précis did not exist at the valuation date and that photographs in his, Mr Halpin's précis, taken at the time of his inspection proved that the position. Furthermore, the Property had to be assessed as existing on the Valuation Date. Mr O'Doherty did not explicitly accept or reject Mr. Halpin's contention.

8.12 Mr Halpin also questioned Mr O'Doherty on his NAV comparisons. Mr Halpin put to him that Number 1 at 149m^2 should in accordance with the Schematic for the Wicklow revaluation attract a premium. Mr O'Doherty replied that any property less than 1,000 m^2 would be comparable.

8.13 Regarding his Comparable No. 2 Mr Halpin put it to Mr O'Doherty that based on the company's website this property, which was a joinery, has been converted into two storey modern office use. Mr O'Doherty was unable to dispute this.

8.14 Regarding Mr O'Doherty's comparisons Nos 3 and 4 Mr Halpin pointed out that they were in West Wicklow some 50 km distant and a completely different market. They were not comparable given the significant differences between West and East Wicklow locations. Thus, they were of no assistance as comparable evidence for the Property, located in East Wicklow. Mr O'Doherty responded that they were on the list and consequently were relevant and comparable.

8.15 Mr. O'Doherty did not respond to Mr. Halpin's question as to what allowance, relative to his comparable evidence, Mr. O'Doherty had made for the fact that the Property had no running water or bathrooms, and the lack of carrying capacity at mezzanine level. Mr. O'Doherty then reverted to a position where he claimed that the upper floor was not a mezzanine but an "Upper Ground Floor".

8.16. Mr. O'Doherty agreed with the Tribunal that the 'hypothetical tenant' would likely pay more for a property with a concrete yard, relative to a compressed earth yard and specifically would also pay more for Mr. Halpin's Comparison 1 (PN2 195911), also valued at €25/m^2.

8.17 In summing up Mr. Halpin stated that Tailte Éireann had failed spectacularly to do justice to the ratepayer and reflect in its NAV the condition and quality of the Property, one with a compounded earth yard, no plumbing for water or drainage, poor and reduced headroom and low load bearing capacities at mezzanine levels. Some of the comparable evidence offered on behalf of the Respondent supported the Appellant's contentions and others in West Wicklow were not relevant to a property in East Wicklow.

8.18 In summing up Mr O'Doherty stated that the Property had been valued in accordance with section 49 (1) of the Act, in line with the tone of the list. The evidence presented to the Tribunal demonstrated a level of €25.m^2 for similarly circumstanced industrial properties on the Wicklow County Council list.

8.19 Mr. O'Doherty contended for a higher valuation of €18,400, increased from the €17,750 contained in the Final Certificate as a result of the agreed increase in floor areas from 609.81m^2 to 679.84m^2. His assessment of value is shown in the table below.

Level	**Use**	**Eaves (m)**	**Area (m^2)**	**NAV/m^2**	**NAV**
0 Block 1	Workshop	4.7	129.69	€ 25.00	€ 3,242.25
0 Block 2	Store	4.5	183.87	€ 25.00	€ 4,596.75
0 Block 3	Store	2.4	137.76	€ 25.00	€ 3,444.00
0 Block 4	Store	2.4	45.38	€ 25.00	€ 1,134.50
0	Yard		887.05	€ 2.50	€ 2,217.63
0	Steel Container		15.25	€ 5.00	€ 76.25
0	Portakabin		3.84	€ 10.00	€ 38.40
0 Block 3 Upper level	Store	2.4	137.76	€ 25.00	€ 3,444.00
0 Block 4 Upper level	Store	2.4	45.38	€ 25.00	€ 1,134.50
End allowance, 20%, Blocks 3 and 4					-€ 915.70
				Total	**€ 18,412.58**
				NAV	**€18,400**

9. SUBMISSIONS

9.1 There were no legal submissions

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Wicklow County Council

10.2 This is an appeal from a decision of the revision manager under section 28(4)(b) of the Act. The Respondent advised that a Revision request was made by Wicklow County Council in 2023.

10.3 As a Revision valuation the NAV of the Property must be assessed by reference to the values of properties currently on the list in Co. Wicklow. The date upon which the value of the properties was assessed in Co. Wicklow was 19th day of September 2017. The date on which the Final Valuation Certificates for the 2019 Revaluation issued was the 10th day pf September 2019. The Valuation List was published on the 17th day of September 2019.

10.4 The Tribunal finds that the Property is a basic single skinned storage facility, in a rural area and located on a farm. The Tribunal accepts Mr Halpin's evidence that at the date of the Final Certificate, the 30th day of December 2024, the floor in Block 2 was incomplete and that the access to the upper levels, subsequently provided by a ramp and metal stairway, did not exist. Eaves heights range from 4.7 to 2.4 m. There is a difference in nomenclature used by the parties to describe the upper floors with headroom of 2.4 m. Mr Halpin described this space as *mezzanine* with light timber floors while Mr O'Doherty described it as *upper levels or Upper Ground Floor*. The Tribunal prefers the description 'Mezzanine' as at the date of the Final Certificate, based on the evidence provided, particularly the photographic evidence.

10.5 Mr Halpin's comparable evidence is summarised in the table below:

Comparisons	Property Number (PN), Location and NAV	Description	Tribunal Comments
1	PN 2195911 Newtownmountkennedy NAV: €35,100	Modern storage facility. Substantial concrete yard not separately assessed. Warehouse & Offices 1,393.99 m^2 with Steel Container 518.40m^2.	Ground Floor Offices and Warehouse at €25/m^2. Mezz Offices €10/m^2 to include concrete yard. **This evidence is helpful to the Tribunal confirming the NAV of**

			a far superior building. If the yard was assessed at €2.50/m² this would reduce the buildings to a total of €16,350. Eliminating the steel container woud bring the NAV to €13,758 or €10.55/m².
2	PN 636850 Newtownmountkennedy NAV: €23,000	Old property, basic specification. Substantial concrete yard not separately assessed. Offices and Workshop 947.74m².	Ground and First Floor offices and workshop assessed at €20/m² to include concrete yard. **This evidence is helpful to the Tribunal.** **If the yard was assessed at €2.50/m² this would reduce the buildings to a total of €16,250 (including the cold store). This would bring the NAV to €14.92/m²**
3	PN 2187349 Glenealy NAV: €38,300	Superior property with industrial showroom. Offices and Warehouse 1,571.74 m² including Mezz store.	Ground Floor Warehouse & Offices €25/m², Yard €2.50/m² and Mezz Store €5.00/m². Surfaced Yard €2.50/m² Portacabin €10/m². **This evidence is helpful to the Tribunal. It offers evidence of a demonstrably superior property valued at €25/m². It provides evidence of Mezzanine and Yard values**
4	PN 10033709 Wicklow Town NAV: €3,530	Superior specification with concrete Yard 1,200m² not assessed separately. Offices and Warehouse 1499.60m².	Ground floor warehouse and offices €20.00/m². **This evidence is helpful to the Tribunal.** **It offers evidence of a superior property valued at €25/m².** **If the yard was assessed at €2.50/m² this would reduce the buildings to**

			a total of €26,900 bring the NAV to €17.94/m^2
5	PN 2187349 Glenealy NAV: €20,000	Sawmill with range of basic structures. Offices and workshop 1,289.94m^2. Concrete yard 3,600m^2.	Ground Floor workshop mainly €10/m^2. small office €20/m^2 and small workshop €3/m^2. Concrete yard at €2/m^2. **This evidence is helpful to the Tribunal. The average NAV/m2 for the buildings, excluding yard, is €9.92/m^2. This demonstrates that poorer quality buildings are valued lower than better quality buildings on the County Wicklow List.**
6	PN 5021100 Glenealy NAV: €8,030	Car care facility with hardcore yard. Appears to be more modern compared to the Property. Kitchen, workshop and toilets 370.31m^2. Hardcore yard 392m^2 .	Ground Floor (net of 20% end allowance) - Kitchen and Toilets €8/m^2, Workshop €20/m^2, Hardcore yard €2.50/m^2. **This evidence is helpful to the Tribunal. It demonstrates that an end allowance reduced the workshop value to €20/m2 for a better quality building.**

10.6 Summary of Mr. O'Doherty's Comparable Evidence:

Comparisons	Property Number (PN), Location and NAV	Description	Tribunal Comments
1	PN 645872 5B, Ballynockan, Rathdrum NAV: €3,730	Workshop beside residence. Corrugated iron construction. Workshop 149.38m^2.	Workshop €25/m^2. This is a much smaller property. Photograph demonstrates solid walls and corrugated iron roof. **This is a much smaller property, 22% of the size of the Property. Photograph suggests better construction. It is**

			of limited assistance to the Tribunal.
2	PN 636601 Newcastle Lower NAV: €10,380	Workshop attached to residence. Corrugated iron construction. Eaves 3m to 6m. Workshop and Mezzanine 397.50m^2.	Ground Floor Workshop €25/m^2 and Mezzanine €5.00/m^2. **This is a smaller property, 58% of the size of the Property with eaves 3m to 6m. It is of some assistance to the Tribunal.**
3	PN 625105 Donaghmore NAV: €14,940	Workshop beside residence. Corrugated iron construction. Office and Workshop 342.08m^2. Yard 1,357.50m^2.	Office and Workshop €25/m^2. Yard €2.50/m^2. **Located in West Wicklow, the Tribunal places little weight on this comparison.**
4	PN 625451 Dunlavin/Baltinglass NAV: €11,360	Workshop beside residence. Rubble masonry construction with part slate/corrugated iron roof, superior to the Property. Eaves 4.5m to 5.3m. Workshop 517.70m^2, part open sided.	Part open side Workshop €12.50/m^2 (23%) and part €25.00 /m^2 (76%). **Located in West Wicklow, the Tribunal places little weight on this comparison.**
5	PN 642770 Rathdrum NAV: €13,790	Ground, First and Second floor stores. Old stone building, slate roof, superior to the Property. Adjacent to residence. Stores 551.99m^2.	Stores (64% Ground Floor) over three floors €25.00/m^2. **The quality of this building is very far superior to the quality of the Property. This evidence undermines the case advanced by Mr. O'Doherty on behalf of the Respondent, that the Property 's workshop and stores have a value of €25/m^2. Conclusively, based on this comparison, that could not be the case.**

10.7 The Tribunal was presented with 11 items of comparable NAV evidence six on behalf of the Appellant and five on behalf of the Respondent, as outlined above. There was considerable inconsistency in NAV rates. For example, Mr Halpin's comparison Nos 1 and 3, a modern storage facility and a machinery showroom, on their own sites, were assessed at the same rate, €25/m^2, as Mr O'Doherty's Comparisons No 1 and 4. These are both described, correctly, as old properties in a rural location of corrugated iron and part rubble masonry construction. On the photographic evidence they are very basic properties, and they share an access with the adjoining residences. There was also inconsistency in the treatment of yard space. In Comparisons Nos 1, 2 and 4 put forward by Mr Halpin substantial areas of yard were incorporated into the overall value while in Nos 3, 5 and 6 the yard space was assessed separately.

10.8 The Tribunal accepts the proposition put forward in cross examination by Mr Halpin that West Wicklow is geographically distinct and a different market. Thus, Mr O'Doherty's Comparisons 3 and 4 are of limited assistance. His comparison No.1, whilst valued at €25/m^2 was only 22% of the size of the Property and accordingly is of limited assistance to the Tribunal. Mr. O'Doherty's comparison No.2 is 58% of the size of the Property, a workshop with a NAV of €25/m^2 and affirms a Mezzanine Value of €5/m^2 in a workshop. This is of some assistance to the Tribunal.

10.9 Based on the photographic evidence Comparison No 5 is a three-storey concrete building with a tiled roof with roof lights. Thus, while in same vicinity, it could not be described as similarly circumstanced to the Property. Valued at €25/m^2 over three floors. The construction of Mr. O'Doherty's comparison No. 5 is far superior to the Property and undermines Mr. Doherty's case the Property should be valued at €25/m^2

10.10 Mr Halpin's Comparisons No 1 and 3 have an NAV of €25/m^2 and the Tribunal accepts his contention that they are they are superior to the Property. The other four have an NAV of €20/m^2, one No 6, by way of an end allowance. Based on the evidence, written, oral and photographic, the Tribunal finds all four are superior to the Property in construction/specification and location, particularly as regards access. The Tribunal also notes the restricted head room, 2.4 m, in Blocks 3 and 4 and that at the time of assessment the floor in Block 2 was incomplete. Thus, the Tribunal accepts the rate for Level 0 storage space contended for by Mr Halpin, €20/m^2.

10.11 There were three items of evidence on the NAV of mezzanines. Mr Halpin's Comparison No 1 had 150m^2 of mezzanine space in office use with an NAV of €10/m^2. His Comparison No 3 has mezzanine space of 122.76m^2 in use as storage with an NAV of €5/m^2. Mr O'Doherty's Comparison No 3 has 333.3 m^2 of mezzanine space in workshop use, 97% of the total, with an NAV of €25/m^2. The Tribunal finds this property to be anomalous both in the per centage of the total area in the mezzanine and the NAV, which is two and half times higher that the other highest figure, €10/m^2 for office space, which would be expected to attract a higher rate than for workshop use. Mr Halpin's evidence was that the mezzanine floor in the Property was of lightweight timber construction and had restricted headroom. Mr O'Doherty applied a 20% allowance to this space, reducing the NAV to €20/m^2, which at twice the rate for a mezzanine in office use. The Tribunal finds this level to be too high. Mr Halpin has applied a discount of €1/m^2 to the mezzanine level in his Comparison No 3 and the Tribunal accepts the this is reasonable and agrees with his opinion of value of the mezzanine space at €4/m^2.

10.12 In relation to the yard, Mr. Halpin valued it at €2.00/m^2 and Mr. O'Doherty at €2.50/m^2. In both cases these figures represented 10% of the buildings' values. The Tribunal finds that this approach is reasonable and is consistent with the comparable evidence provided where yards were valued separately.

10.13 As set out in Paragraph 4.7 there is agreement between the parties on the valuation of the other elements of the Property, namely the steel container and portacabin.

10.14 The Tribunal has found on several occasions that the onus of proof is on the Appellant. The position was expanded on in the Tribunal decision FMG Properties v Commissioner of Valuation (VA20/4/0053) wherein it was held: *The onus of proof rests on the Appellant to demonstrate through cogent evidence that the Respondent has erred.* The Tribunal, having carefully considered all of the evidence before it is satisfied in this case the that the Mr Halpin on behalf of the Appellant has put forward the required evidence to prove that the Respondent erred.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €12,500, calculated as follows.

Level	**Use**	**Area (m^2)**	**Eaves Height**	**NAV (€/m^2)**	**NAV (€)**
0	Workshop	129.69	4.7	€20.00	€2,593.80
0	Store	183.87	4.5	€20.00	€3,677.40
0	Store	137.76	2.4	€20.00	€2,755.20
0	Store	45.38	2.4	€20.00	€907.60
0	Yard	887.05		€2.00	€1,774.10
0	Steel Container	15.25		€5.00	€76.25
0	Portakabin	3.84		€10.00	€38.40
Mezzanine	Store	137.76	2.4	€4.00	€551.04
Mezzanine	Store	45.38	2.4	€4.00	€181.52
				NAV	€12,555.31
				Rounded	**€12,500**

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 <u>and</u> 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.