

Appeal No. VA15/1/013

**AN BINSE LUACHÁLA**  
**VALUATION TRIBUNAL**  
**AN tACHT LUACHÁLA, 2001**  
**VALUATION ACT, 2001**

**Dargle Arches Ltd**

**APPELLANT**

**And**

**Commissioner of Valuation**

**RESPONDENT**

Property No. 654149, Retail (Shops) Restaurant, at Lot No. 1, Floor 0, Castle Street, Bray, Little Bray, Bray No.1, Bray UD, Co Wicklow.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 11<sup>th</sup> DAY OF NOVEMBER, 2015**

BEFORE:

**Barry Smyth – FRICS, FSCSI, MCI Arb**

**Deputy Chairperson**

**Brian Larkin – BL**

**Member**

**Michael Connellan Jnr. - Solicitor**

**Member**

By Notice of Appeal received on the 13<sup>th</sup> day of March 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €108 the above described relevant property on the grounds as set out in the Notice of Appeal as set out in the copy attached at Appendix 1 to this judgment.

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence adduced before us by the parties to the appeal,

Prior to the hearing the appellant confirmed that exemption was not being pursued and the appeal would proceed on quantum only.

### **DETERMINES**

That the rateable valuation of the subject property be as set out below:

**RV: €108**

### **The reasons being;**

The Valuation Tribunal upholds the decision of the Valuation Office.

This is a revision case and therefore the valuation is on the basis of Section 49(1) of the Valuation Act, 2001 (“the tone of the list”).

The comparisons provided by the Appellant are not located on the same parade as the subject property. The Dargle Centre has car parking to the front but is some way removed from the subject property. Raven Hall is too far removed and “off centre” to be considered.

Comparison 1 and 2 of the Valuation Office are located beside the subject property but have the benefit of a car park to the rear of the property which because of its location and access is of limited benefit to customers and it seems is of more benefit to staff and services only.

The Valuation Tribunal upholds the decision of the Commissioner of Valuation.