

Appeal No. VA15/1/014

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

Trustees - St James Church, Crinken

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In relation to the issue of Quantum of Valuation in respect of:

Property No. 5005607, Office(s), 1 Floor 1, Castle Street, Bray, Little Bray, Bray No. 1, Bray UD, County Wicklow.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11th DAY OF NOVEMBER, 2015

BEFORE:

Barry Smyth – FRICS, FSCSI, MCI Arb

Deputy Chairperson

Brian Larkin - BL

Member

Michael Connellan Jr - Solicitor

Member

By Notice of Appeal received on the 13th day of March 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €30 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"The property is being use [sic] for purposed [sic] which are exempt from rates at law".

"These are not offices - these rooms are not used for commercial purposes."

"1. Public worship and advancement of religion.

2. Community use. In similar manner to church premises and community halls generally".

"Similar properties – church property used around the Country for religious purposes is exempt from rates".

"In the alternative if the property is rateable the RV as assessed is excessive & inequitable given the type – nature of the accommodation & its relative value at this location."

Prior to the hearing the Appellant advised the Tribunal that the appeal on the grounds of exemption were withdrawn and the only matter now before the Tribunal was quantum.

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,

DETERMINES

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

87.49 sq. meters. @ €54.69 per sq. metre = €4,784.82

€4,784 @ 0.5%

RV €23.92.

Say RV €24.

The reasons being as follows:

- 1 As this is a revision case the property must be valued on the basis of Section 49(1) of the Valuation Act, 2001 (“tone of the list”).
- 2 The subject property is an older building, with some of the accommodation disadvantaged by having no natural light, namely offices numbered 15 and 16 in the Valuation Office drawings submitted.
- 3 There are different levels internally, i.e. access to the kitchen and WC off the kitchen.
- 4 The rate per sq. metre applied to the comparisons in the nearby Dargle Centre, Units 9B and 9A and one which is a common comparison to both the Appellant and Respondent, Unit 10. Unit 9A appears to be out of line with the ‘tone of the list’ in that block. The Dargle Centre is a modern purpose built centre and has the benefit of on-site car parking.
- 5 There is no car parking provided with the subject property which is a disadvantage.
- 6 The only period building comparison is at Fitzwilliam Terrace, a distance from the subject property but in an established office area and close to the Dart.

The Tribunal is persuaded to follow the figure of €54.68 per sq. metre because of the inferior nature of the subject property and the fact the other comparisons are modern with free car parking availability.