

Appeal No. VA15/4/049

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

Berna Safian

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In Relation to the Issue of Quantum of Valuation in Respect of:

Property No. 5006754, Creche at 5B Brownstown Lower, Ballysax East, Naas 1, County Kildare

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 23RD DAY OF AUGUST, 2016

B E F O R E:

Rory Lavelle – MA, FRICS, FSCSI, ACI Arb

Deputy Chairperson

Brian Larkin - BL

Member

Claire Hogan - BL

Member

By Notice of Appeal received on the 2nd day of December, 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €40 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"In my opinion the valuation rate is too high based on the nature of my business."

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 on the 8th day of August, 2016 adduced before us by Ms Berna Safian on behalf of the Appellant, who contended for a net annual value of €20, and Ms Fidlema Malone on behalf of the Respondent to the appeal,

DETERMINES

That the net annual value of the subject property be as set out below:

€30, Decrease

The reasoning being

The Appellant Ms Berna Safian represented herself and the Respondent was represented by Ms Fidelma Malone-. This revision is under S.49(1) of the Valuation Act 2001.

The Appellant's case referred to the rural area and included evidence as to income. She argued that the R.V. should be €20.

The Respondent's case relied on 4 Tone of the List comparisons located in Carragh, Kilcullen, Prosperous and Kildare Town, all of which are assessed at €38 per square meter. The Respondent also relied on the onus of proof being with the Appellant and included precedent to support this argument.

The Respondent's submission made reference to the premises being assessed on a Gross Internal Area (GIA) whilst the comparisons stated Net Internal Area (NIA) in the papers provided. This was corrected and the Tribunal was assured that all areas presented were on a gross basis. Areas were not provided by the Appellant and the Tribunal accepts the Respondent's areas.

Having heard both parties, the Tribunal is not convinced that the Tone of the List argument which refers to larger towns and settlements gives an accurate picture in this case. An allowance should be made for the actual location of the subject premises and the relative population of Brownstown.

Accordingly the Tribunal reduces the valuation to €30.

211.96 sq.m at €28.5 per square meter NAV €60,000.

RV €30.2 say €30.