

Appeal No. VA15/5/007

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

**Margaret Culhane**

**APPELLANT**

**And**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 2176464, Training Centre at 19B/2 Killeany More, Glin, County Limerick.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 18<sup>TH</sup> DAY OF JULY, 2016**

BEFORE:

**Dolores Power - MSCSI, MRICS**

**- Deputy Chairperson**

**Pat Riney - FSCSI, FRICS, FIAVI**

**- Member**

**Aidan McNulty- Solicitor**

**- Member**

By Notice of Appeal received on the 3<sup>rd</sup> day of September, 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €2,050 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"The condition of premises is unsuitable for human occupation or for business to be carried out in same. Business has ceased and portacabin needs to be removed."*

*“Use 1: Training Centre = the portacabin in question is not fit for human occupation never mind a training centre. Furthermore C+M Safety Ltd has ceased training.”*

*“The building in question was previously used as the administration office at the training centre. The training centre has ceased trading for some time now and as a consequence the portacabin has fallen into disrepair. I will not be re-establishing the business again, and even if I was I would not be doing so at this premises. The portacabin is not fit for human occupation, as evidenced by the attached images. Furthermore both the power and the water have been disconnected to the portacabin. If I were in a better financial position I would be in a position to permanently remove same. But unfortunately I am not. I have looked into selling same but have been informed that the cabin would fall apart if I attempted to remove it. The area will be returned to a green-field site once I can afford to.”*

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 30<sup>th</sup> of March 2016 adduced before us by Ms Margaret Culhane, the Appellant and owner of the property, Deputy Patrick O’Donovan TD, on behalf of the Appellant who contended for a nil valuation and Ms Triona Mc Partlan on behalf of the Respondent to the appeal,

## **DETERMINES**

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

Office	48 sqm	@ €27.50 per sqm	€1,320
Portacabin	27 sqm	@ €6 per sqm	€162
Total			€1,482

Say NAV of €1,480 (Reduced)

## **The reasoning being**

- The remoteness of the subject property has not been fully taken into consideration by the Commissioner of Valuation. The Commissioner's expert witness, Ms Triona Mc Partlan stated that a reduction of 35% had been given for the location when compared to Key Rental Transaction 1, PN 2213536, Croagh Medical Centre Ltd and Comparable 2, PN 2148455, Micahel Sweeney. Both comparators are located within a populated area. It was accepted by both parties that the subject is located on a small country road in a very rural setting. Therefore, the Tribunal considers a reduction of 50% is more fair and equitable.
- Ms Mc Partlan, in her evidence was willing to give a reduction for the remote location of the office but would not give a reduction for the remote location of the portacabin. This does not appear logical and therefore the Tribunal considers the same reduction of 50% should be applied to the portacabin also. All of the comparisons put forward by the Commissioner are located in towns or villages and therefore the Tribunal can afford little weight to their value when compared to the rural setting of the subject.
- The Appellant and her expert witness, Deputy O'Donovan T.D. contended for a nil value. They claim that it should not be valued as the training business previously located on the site has now ceased operating. However, the appellant confirmed to the Tribunal that the company was in operation from 2000 to 2013, thereby encompassing the valuation date of the 1<sup>st</sup> of March, 2012. The subject appears to have been allowed to fall into some level of disrepair subsequent to the valuation date. Yet access to services such as water and electricity would be available to a hypothetical tenant. Consequently, the Tribunal does not accept that the subject property should have a nil valuation.