

Appeal No. VA16/1/013

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

**Gillian Mahony**

**APPELLANT**

**And**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 2214555, Office(s) at 18cd/2, Park Avenue, South Douglas Road, Cork, Skaha Beg North, Tramore A, Ballinlough, County Cork.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 25<sup>TH</sup> DAY OF NOVEMBER, 2016**

BEFORE:

**Rory Lavelle –M.A., FRICS, FSCSI, ACI Arb**

**Deputy Chairperson**

**Grainne Duggan – BL**

**Member**

**Hugh Markey – FRICS, FSCSI**

**Member**

By Notice of Appeal received on the 12th day of January, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €67 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"It is not an office building it is a small Cooking School. The subject property was vacant when the business opened and was offered as a shop or café."*

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 6<sup>th</sup> day of October, 2016 adduced before us by Ms. Gillian Mahony, the Appellant, who contended for a rateable valuation of €30, and Ms. Susan Dunlea on behalf of the Respondent to the appeal who contended for a rateable valuation of €60,

## **DETERMINES**

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

The Tribunal affirms the Commissioner's Valuation of €60 (unchanged).

### **The reasoning being**

1. Section 48 of the Valuation Act 2001 provides that the value of a relevant property must be determined by estimating the net annual value of the property, defined as the rent the property might reasonably expect to obtain from year to year. The Tribunal is satisfied on the evidence before it that a hypothetical tenant would pay a rent of €10,712 per annum for the relevant property at the relevant date. The Appellant accepted in the course of her evidence that she pays rent of approximately €16,000 per annum for the property.
2. The Tribunal is also satisfied from the evidence of the tone of the list that this is the correct net annual value for the relevant property. In this regard, the Tribunal has noted the net annual value for comparable properties at Sleek Hair Salon (formerly Douglas Travel), An Post and Derry McCarthy (Spar) all on the South Douglas Road, Cork in proximity to the Appellant's property. The Tribunal also noted that the Appellant's property had parking next to it.
3. Schedule 4 of the Valuation Act 2001 prescribes those properties which are not rateable and at paragraph 10 excludes "*land, building or part of a building occupied by a school, college, university, institute of technology or any other educational institution and used exclusively by it for the provision of the educational services referred to subsequently in this paragraph and otherwise than for private profit, being a school, college, university, institute of technology or other educational institution as respects which the following conditions are complied with—*

*(a) (i) it is not established and the affairs of it are not conducted for the purposes of making a private profit, or*

*(ii) the expenses incurred by it in providing the educational services concerned are defrayed wholly or mainly out of moneys provided by the Exchequer,*

*and*

*(b) in either case it makes the educational services concerned available to the general public (whether with or without a charge being made therefor).”*

As the relevant property was established for the purposes of making a private profit, it is not a property which can be exempt from the application of rates.

And the Tribunal so determines.