

Appeal No. VA16/1/030

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

**Robert Irwin**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 5006800, Office(s), Warehouse/Warerooms at Lot No. 8A8B/1, Lake View, Castleblaney, Castleblaney Urban, Castleblaney UD, County Monaghan.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 19<sup>TH</sup> DAY OF JULY, 2017**

BEFORE:

**Majella Twomey - BL**

**Deputy Chairperson**

**Frank Walsh – QFA, Valuer**

**Member**

**Orla Coyne - Solicitor**

**Member**

By Notice of Appeal received on the 28<sup>th</sup> day of January, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €644 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*“Recession/ Inability to pay.”*

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 23<sup>rd</sup> day of May, 2017 adduced before us by Mr Connell Nugent of E.P. Nugent Limited and Mr Robert Irwin on behalf of the Appellant, who contended for a rateable valuation of €71, and Ms Siobhan Casey of the Valuation Office on behalf of the Respondent to the appeal,

## DETERMINES

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

USE	AREA	€ per SqM	NAV
Office	55.32 sqm	€34.17	€1890.28
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Warehouse	4507.85 sqm	€7.33	€123,199.54
50% reduction to floor issue and lack of sewage/ water system			- €64,435.19
Total NAV			€64,435.19
Reducing factor			0.005%
Say			€322

### **Reasoning:**

1. The subject property was constructed on bogland and consequently this has led to a floor collapse in the building. The Appellant produced a report from Drumakill Engineering Limited, dated the 11<sup>th</sup> of February 2017, which states that *'in late 2009, shortly after occupying their new warehouse, staff began to notice cracking in the ground floor slab'*. The report states that due to the problems with the floor that the required floor capacity is not available to fully load the warehouse as originally intended. The report states that if the owner wishes to fully utilise the height of the building to store heavy unit weight materials, the floor slab will have to be replaced. The report goes on to state that *'carrying out these works will come at immense costs. These costs prohibit the works from being carried out. In order to continue use of the warehouse, concessions have had to be made on the capacity of the floor'*.
2. The Appellant supplied a number of photographs which corroborate the problems with the sinking floor in the subject property.
3. The Appellant gave evidence that the subject property is not connected to the public mains and does not benefit from the public sewage system or water system. The subject property has its own septic tank.
4. The Appellant gave evidence that the only other property in Lake View is a property which is utilised by RB Coogan LTD. The Tribunal find that this, therefore, is the main comparator. The Appellant's evidence was that, unlike the subject property, RB Coogan LTD's property is connected to the public sewage system and mains.

5. There is a Valuation Tribunal decision, before the Tribunal, in relation to RB Coogan LTD's, Appeal No. VA07/3/064. That case dealt with settlement issues in relation to the car park of the property in question and evidence was given that €120,000 had been spent in relation to the settlement issues in the car park. At paragraph 19 of that decision, the tribunal cites evidence of a director of the Company, whereby he stated that *'the buildings were not affected and whilst noticeable in some parts of the car-park, it did not currently impede its use to any great extent'*.
6. The Tribunal also notes that at paragraph 12 of the Tribunal's findings in Appeal No. VA7/3/064, that it was found that in that case *'the buildings on the property are built to a high standard of specification and finish and are so designed as to be unaffected by settlement in the surrounding areas'*. This was not the evidence which was given in the present case, in relation to the subject property. In fact, the Tribunal finds that the contrary is the case in relation to the subject property and that the property is affected by the settlement in the surrounding areas.
7. The Tribunal also notes that in Appeal No VA7/ 3/064, at paragraph 14 of its findings, it states that the most relevant comparison from a locational point of view, is the subject property. The Tribunal agrees with this assessment.
8. Ultimately, in the previous case relating to RB Coogan LTD (Appeal No VA07/3/064), the Tribunal reduced the NAV by 12.5%, to take into account the repairing liability in relation to the problems with the car park.
9. Taking into account the fact that the RB Coogan LTD is the main comparator to the subject property coupled with the fact that only the car park was adversely affected in that property, in addition to the fact that the subject property does not have access to public mains and sewage system, the Tribunal reduces further the valuation of the subject property.
10. The Tribunal notes that the Valuation Office has already reduced the valuation of the subject property by 12.5%, taking into account the issues with the floor. Having weighed and evaluated all of the evidence before it, the Tribunal finds that a 10% reduction should be applied to the subject property due to the fact that it does not benefit from a group water or sewage scheme unlike RB Coogan LTD (the main comparator). Furthermore, the Tribunal finds that a 40% reduction (to include the 12.5% already applied) should be applied to the subject property owing to the fact that it is severely limited in its use due to subsidence issues, as set out above. In arriving at this figure, the Tribunal takes note of the fact that a 12.5% reduction was applied by a previous Tribunal to property of RB Coogan, in circumstances where only the car park and not the main building was affected by subsidence issues.

And the Tribunal so determines.