

Appeal No: VA16/1/037

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

Blackstairs Eco Trails - Mary White

APPELLANT

and

Commissioner of Valuation

RESPONDENT

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

Property No. 5005453, Office(s) at 18Aa/1, Knocksquire, Killedmond, Carlow, County Carlow.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 13TH DAY OF JANUARY, 2017**

BEFORE:

Dolores Power – MSCSI, MRICS

Deputy Chairperson

Frank Walsh –QFA, Valuer

Member

Hugh Markey –FSCSI FRICS

Member

By Notice of Appeal received on the 20th day of January, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €14 on the above described relevant property on the grounds as set out in the Notice of Appeal at Appendix 1.

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 December, 2016 adduced before us by Ms Mary White, the Appellant, who contended for a rateable valuation of €2, and Ms Orla Lambe, Valuation Office on behalf of the Respondent to the appeal,

DETERMINES

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

Changing Facility 11.55 sq. metres.	@ €30 per sq metre = €346.50
Changing Facility 1.92 sq. metres	@ €30 per sq. metre = €57.60
Kitchen 4.32 sq metres	@ €30 per sq metre = €129.60
Kitchen 47.74 sq metres	@ €30 per sq metre = €1,432.20.
Mezzanine Room 25.84 sq metres	@ €17 per sq metre = €439.28

Total €2,405.18 but, say, €2,400.

Rateable Valuation = Net Annual Value €2,400 x 0.005% = €12 (Reduction)

The reasoning being

1. As this 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 a converted barn adjoining a house in a remote rural location approximately 8km south of Borris, Co Carlow. It is set back some distance and is not visible from the R702, a minor road.
3. The property is used by the Appellant for the purposes of their Eco Tourism business.
4. The property is on the list of Protected Structures maintained by Carlow County Council.
5. The property was extensively refurbished by the Appellant and the uncontested evidence of the Appellant was that there were greater operational costs due to the property's listed status.
6. The burden of proof lies with the Appellant who, in this instance, did not adduce any comparable evidence to assist the Tribunal; relying however on the nature of the business and its Eco credentials and modest turnover. On the other hand, the Respondent's representative adduced 3 comparisons in the Electoral Division; 2 of which the Tribunal found helpful. These were:
PN 2197527 - Crowsgrove, Kildavin, Co Carlow and
PN 1207636 - Station Road, Bagenalstown, Co Carlow.
The third comparison adduced, PN 2197528 - Clonsutton, Bagenalstown, Co Carlow lacked photographic detail and was of less assistance to the Tribunal.
7. The Tribunal does not believe that sufficient cognisance was taken of:
 - a) the particularly remote rural location (relative to the comparables) and remove from the road and
 - b) the additional costs associated with the operation of a business in a protected structure- neither of the 2 comparables were protected structures.

And the Tribunal so determines.