

Appeal No. VA16/2/009

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

Ashdown Park Hotel Ltd

APPELLANT

And

Commissioner of Valuation

RESPONDENT

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

Property No. 2166274, Hotel, At Lot No. 9B, Gorey, Goreybridge (Pt. of), Gorey Urban,
Gorey, County Wexford

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 24TH DAY OF JANUARY, 2017

BEFORE:

Majella Twomey - BL

Deputy Chairperson

Mairead Hughes - Hotelier

Member

Rory Hanniffy - BL

Member

By Notice of Appeal received on the 7th day of April, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €1,643 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 14th day of December, 2016 adduced before us by Mr. Eamonn Halpin on behalf of the Appellant, who contended for a net annual value of

€1,315 in his written evidence (€1,060 in the Notice of Appeal), and Ms. Fidelma Malone on behalf of the Respondent to the appeal,

DETERMINES

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

€1,643

Unchanged

The reasoning being

1. The Appellant submitted six comparators, all of which are hotels in Wexford and all of which, excepting one, have a NAV of between €40.00/ m2 and €42/ m2. The Respondent submitted six comparisons, all of which are hotels in Wexford and which range between €40/m2 and €42/m2. The Appellant's main grounds of appeal, at hearing, were that the subject property had been bypassed since the original valuation and that this has removed much of the trade from the area, something which is not a factor which affects other hotels in Wexford. The Appellant also submitted that a new, superior hotel, The Amber Springs has been built on the other side of Gorey, which hosts rooms which cost, in or around 20% more than those of the subject property.
2. The Appellant argued that the Valuation Office ignored the economic circumstances in valuing the 19 extra bedrooms and the children's play area which were built since the original valuation and he submitted that these were, consequently, valued at the same rate as the original valuation and/or the method of 'bolting on' was used. The Appellant argued that the subject matter has been adversely affected by the bypassing of the hotel. However, the Tribunal finds that no clear or coherent evidence was produced to it to suggest that this is, in fact, the case. The Tribunal notes that the onus is on the Appellant to prove his case.
3. The Appellant argued that The Ferrycarrig Hotel and Kelly's Resort cannot be valued in the same way as the subject property as there has been no change in circumstances in relation to those properties. However, again, no clear evidence apart from a suggestion on the Appellant's part, was produced to suggest that the subject property has been adversely affected and/or prejudicially affected by the change of circumstances in its' case.
4. The Appellant submitted that The Amber Springs is vastly superior to the subject property and that the room rates are around 20% higher than those of the subject property. The Tribunal notes that the Appellant did not produce any clear, objective evidence to corroborate this assertion.
5. The Tribunal notes that the subject property was revised in 2007 and the rate of €41 / m2 was applied. The Tribunal also notes that the changes relating to the bypass occurred in July 2007, and therefore, the Valuation Office would have been on notice of this change at the time of the revision. It is not the case that the bypass was constructed subsequent to the 2007 revision.

6. In cross questioning, by the Representative from The Valuation Office, the Appellant's agent accepted that the Maldron Hotel is a 4 Star Hotel, which was valued at 41/ m2. He also accepted that The Ferrycarrig Hotel is a 4 Star Hotel, valued at 41/m2. The Tribunal notes that the subject property is also a 4 Star Hotel, in close proximity to the aforementioned comparators.
7. The Tribunal notes that the only comparator adduced, which has a lower NAV than that of the subject property, is The Riverside Hotel and the reason provided for this is that it had a 3 Star grading in 2001. There is no clear evidence before the Tribunal to suggest that this star grading was unchanged at the time of revision. Therefore, there is an objectively reasonable explanation as to why this single comparator is not in line with all of the other 4 Star Hotels, which have been put before the Tribunal.
8. The Tribunal refers to Section 49 of The Valuation Acts 2001-2015, which states that *'the determination shall be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situate in, of other properties comparable to that property'*. Having taken into account the comparable properties put before it, along with the submissions of each party, the Tribunal finds that the NAV should remain unchanged based on the reasons given above.

And the Tribunal so determines.