

Appeal No. VA16/4/005

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

**Enterprise Rent - a - Car**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 2149671, Office(s) at 27, Shannon Airport, Shannon Town, Ballyhennessy, Clenagh, Ennis, County Clare.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 3<sup>RD</sup> DAY OF APRIL, 2017**

BEFORE:

**Barry Smyth – FRICS, FSCSI, MCI Arb**

**Deputy Chairperson**

**Thomas Collins – PC, FIPAV, NAEA, MCEI, CFO**

**Member**

**Grainne Duggan - BL**

**Member**

By Notice of Appeal received on the 21<sup>st</sup> day of October, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €445 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"The valuation is excessive based on the tone of the list. The valuation attributed to the car hire desk within the airport terminal is excessive based on the values of the original car hire desks at the airport."*

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 24<sup>th</sup> of March 2017 adduced before us by Mr. John Algar on behalf of the Appellant, who contended for a rateable valuation of €388 (€430 in the Notice of Appeal), and Mr. Dean Robinson on behalf of the Respondent to the appeal,

## **DETERMINES**

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

€445 - Unchanged

### **The reasoning being**

1. This valuation and this decision are reached under the terms of section 28(4) and section 49 of the Valuation Act 2001, being an appeal on the value of the property by reference to the values, as appearing on the valuation list relating to the same rating authority area as the property is situate in, of other properties comparable to that property. This is commonly referred to as the tone of the list.
2. At the core of the dispute between the parties was whether a valuation of €6,348.50 (£5,000) per ‘length’ in earlier valuations of the property and other similar properties in Shannon Airport referred to the length of the actual car hire desk (submitted as being 1.62 metres) or whether it referred to a length of 1 metre.
3. The Tribunal is satisfied that the term ‘length’ as referred to in earlier valuations of the subject property and other similar properties in Shannon Airport is a reference to a length of 1 metre. No evidence was proffered by the Appellant to displace the fact that the map produced by the Respondent, which showed the car hire desks during the relevant period, as being units 3 metres in length and accordingly, it must follow that previous valuations which referred to “3 *lengths*” in relation to the car hire desks must refer to 3 metres.
4. As the Appellant agreed that the valuation of €6,348.50 (£5,000) per ‘length’ was appropriate and consistent with the tone of the list, no change is to be made to this NAV.

And the Tribunal so determines.