

Appeal No. VA16/4/014

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

**Cobh & Harbour Chamber of Commerce**

**APPELLANT**

**And**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 865656, Office(s) at 9b, Casement Square, Cobh, Ballyvoloon, Cobh Urban, Cobh UD, County Cork.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 31<sup>ST</sup> DAY OF OCTOBER, 2017**

BEFORE:

**Majella Twomey - BL**

**Deputy Chairperson**

**Dearbhla Cunningham - BL**

**Member**

**Frank Walsh – QFA, Valuer**

**Member**

By Notice of Appeal received on the 21st of November, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €6229.17 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

- 1. The Cobh & Harbour Chamber is a representative organisation promoting Cobh, the Great Island and the Lower Harbour Area.*
- 2. The Chamber is a community-based and not-for-profit organisation.*
- 3. The 'income' of the Chamber is derived exclusively from membership subscriptions and grant assistance given by the local authority, Cork County Council.*

4. *The Chamber does not employ or pay staff.*
5. *The subject property is used for promoting tourism and investment in Cobh*
6. *Cobh & Harbour Chamber promotes tourism and, in that regard, is carrying out work that in other local authority areas is provided by the local authorities themselves.*
7. *Cobh & Harbour Chamber request exemption from rate or failing such exemption not being granted, a mitigation of the rates proposed to be applied based on the foregoing representations.*

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 4<sup>th</sup> of April, 2017 adduced before us by Tony McKeown and John Sweeney on behalf of the Appellant, who contended for a reduction in the rateable valuation, and Mr. Paul Ogbebor on behalf of the Respondent, to the appeal, who contended for the rateable valuation to remain unchanged.

### **DETERMINES**

A reduction in the Rateable Valuation as set out below.

<b>Use</b>	<b>Area</b>	<b>€/ per SqM</b>	<b>NAV</b>
Office	79.28 SqM @	€68.34	€5417.99
Kitchen	2.67 SqM@	€54	€144.18
		<b>Total NAV</b>	<b>€5562.17</b>
Reducing factor 0.005			
<b>RV (rounded to)</b>			<b>€28.00</b>

**The reasoning being;**

#### ***Evidence on behalf of the Appellant:***

1. Mr. Mckeown and Mr. Sweeney gave evidence that the Appellant is a company limited by guarantee, whose members are all volunteers. They stated that the premises is used for community purposes and that they were not aware of any premises in the area comparable to the building which their initiative operated from.
2. Evidence was given on behalf of the appellant that they believed that Mallow and Fermoy Tourist Offices were exempt but no objective evidence of these comparators was adduced. Furthermore, the appeal was presented on the basis that the Appellants were seeking a reduction as opposed to making the argument that the property should be rate exempt.
3. The Appellant argued that they did not believe that the premises would have been made available to a commercial enterprise and that in granting the lease to Cobh and Harbour

Chamber & Tourist Office, that it was understood by Cork County Council that the premises were to facilitate the Community Tourist Office.

4. The representatives of the Appellant also submitted that the object and purpose of their organisation should be taken into account in terms of its value to the community and the fact that it promotes Cobh.
5. The Appellant failed to adduce any evidence relating to comparable property, to support their argument that the rateable valuation of the property should be reduced.
6. The Appellant submitted, as evidence, a lease dated the 1<sup>st</sup> of December 2016, which it has with Cork County Council which states that the tenant agrees with the Landlord 'to pay all rates....in respect of the premises'.

***Evidence on behalf of the Respondent:***

7. Paul Ogbebor gave evidence on behalf of the Respondent. He stated that the floor area of the subject property is valued at €68.34 per square metre and that the kitchen was valued at €54 per square metre. Mr Ogbebor also stated that the measurement of the office area is, in fact, 79.28 square metres as opposed to 89.04 as was set out previously. He produced five different property comparisons to the Tribunal.
8. Comparison one is a period building in a secondary location, which Mr. Ogbebor valued as an office. Photographic evidence of the property was adduced and evidence was given that it is valued as an office. This is valued at €68.34 per square metre, which is the same as the valuation for the office in the subject property.
9. The second comparator submitted by the Respondent is another period building in a primary location, which is valued at a higher level per square metre than the subject property. The property was being used as a restaurant and the office area is valued at 113.38 per square metre.
10. The Respondent gave evidence in relation to a third comparator, which is also in a secondary location, currently vacant and converted to office use. One of the offices in this property is valued at €82 per square metre and the first-floor office is valued at €68.34. Therefore, the ground floor office of this building is valued at a higher rate than the subject property with the first-floor office being valued at the same rate as the subject property.
11. The fourth comparator which the Respondent gave evidence on was a first-floor office above a shop. This is valued at €82 per square metre, which is higher than the subject property.
12. Mr Ogbebor gave evidence in relation to a final property, which is also a first-floor office in mid terrace building and which is valued at a higher level per square metre than the subject, at €85.44 per square metre.

***Conclusions:***

13. The Tribunal finds that the Appellant has failed to put forward any comparable properties which support the claim that the valuation of the subject property is too high.

14. In the absence of any comparators by the Appellant, the Tribunal only has the comparators which the Respondent has adduced, to rely upon.
15. The Tribunal finds that comparators 2, 4 and 5 are rated at a higher level per square metre than the subject property.
16. There were no comparators before the Tribunal with lower rates per square metre for an office in the area, than the subject property.
17. The kitchen area of the subject property is valued at a lesser rate of €54 per square metre and there is no objective comparative evidence before the Tribunal to suggest that this is too high.
18. The Tribunal finds that the property which is most comparable to the subject property in terms of its nature and use is comparison 1, which is also a period property and which is rated at the same level as the subject property.
19. In the circumstances, the Tribunal finds that the current valuation is fair and equitable.
20. The Tribunal does, however, note that the office area is 79.28 square metres and not 89.04, and finds that the over valuation of the office must be reduced in line with these updated measurements.

And the Tribunal so determines.