

Appeal No: VA16/4/029

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**AN tACHTANNA LUACHÁLA, 2001 - 2015
VALUATION ACTS, 2001 - 2015**

Francis Duffy

APPELLANT

And

Commissioner of Valuation

RESPONDENT

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

Property No. 2164547, Industrial Uses / Yard (Standalone) at Unit 4A Motokov Complex,
Longmile Road, County Borough of Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 25TH DAY OF APRIL, 2018.**

BEFORE:

Dearbhla Cunningham – BL

Deputy Chairperson

Pat Riney – FSCSI, FRICS, ACI Arb, FIABCI, PC

Member

Hugh Markey – FSCSI, FRICS

Member

By Notice of Appeal received on the 12th day of December, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €69,800 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"On the basis that the RV as assessed is excessive & inequitable. It is excessive in view of the type & nature of the property and the established tone for comparable properties".

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 6th day of September, 2017 adduced before us by Mr Eamonn Halpin of Mr Eamonn Halpin & Co. Ltd on behalf of the Appellant, who

contended for a net annual value of €32,500, and Mr Viorel Gogu of the Valuation Office on behalf of the Respondent to the appeal,

DETERMINES

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

| | |
|--|-----------|
| Level 0 Yard 2,000 sq. m. @ €25 per sq. m. | = €50,000 |
| Level 0 Portacabin 32 sq. m. @ €80 per sq.m. | = € 2,560 |
| Total | €52,560 |

NAV €52,500 (Unchanged)

The reasoning being

- 1. The Property:** The property is a standalone tarmacadamed yard forming part of the 'Motokov' complex. There is a Portacabin on site. The property has frontage to the Naas Road and is accessed via an estate road from Long Mile Road. It is in use for the purposes of displaying and selling car.
- 2. Basis of Valuation:** This is a revision case and as such, the valuation of the property must be carried out in accordance with Section 49(1) of the Valuation Act 2001. Subsection (1) of Section 49 provides: "(1) If the value of a relevant property (in subsection (2) referred to as the "first-mentioned property") falls to be determined for the purpose of section 28(4) (or of an appeal from a decision under that section) that 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." This is commonly referred to as the 'tone of the list'.
- 3. The Appellant's Case.** The Appellant's case was put forward by Mr Eamonn Halpin who introduced 5 comparisons of yards in the South Dublin Rating Authority. He gave evidence that the rate per square metre in four of these cases (PN 5005821; PN 401364; PN478591 and PN 406823) was between €9 and €11 per sq. m. He added that two yards in the same complex had been agreed at a rate of €25 per sq. m. but posited that these were much larger than the yard under appeal. He was contending for a discounted rate due to the size of the yard.
Mr Halpin further contended that an allowance should be made for circulation and an appropriate adjustment should be 20%. In support of this assertion, he introduced evidence of PN 406938 (McCormack McNaughton), Naas Road where such an allowance had been made by the Valuation Office.
He also suggested that while the property had frontage to the Naas Road; it did not have access to this major thoroughfare. He suggested the access was a major negative factor.
- 4. The Respondent's Case.** Mr Gogu, representing the Commissioner of Valuations, gave evidence of four properties (PN 2164547; PN 5008645; PN 5001059 and PN 2164551) which he suggested shared similar characteristics to the subject; are located in the same complex and are valued at €25 per sq.m He suggested these were representative of the 'tone of the list'.
- 5. Matters Agreed.** The valuers were in agreement on the area of the subject – Mr Gogu had amended his valuation prior to the hearing to reflect the actual (smaller) area. The area and rate per square metre to be applied to the Portacabin were also agreed.

6. Reasoning. The onus is on the Appellant to persuade the Tribunal that the valuation placed on the subject by the Commissioner is excessive, having had regard to the 'tone of the list'. The Tribunal finds that the 'tone of the list' is well established in this location as demonstrated by the Respondent's evidence of similarly circumstanced properties. The Tribunal also finds that neither a quantum discount nor an allowance for circulation is appropriate in this instance.

And the Tribunal so determines.