

Appeal No. VA15/4/014

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

**Terence Molloy**

**APPELLANT**

**And**

**Commissioner of Valuation**

**RESPONDENT**

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

Property No. 2005407, Hotel at 20Aab, 21Aab, Largymore, Glenties, County Donegal.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 24<sup>TH</sup> DAY OF APRIL, 2017**

BEFORE:

**Majella Twomey - BL**

**Deputy Chairperson**

**Mairead Hughes - Hotelier**

**Member**

**Michael Connellan Jr. – Solicitor**

**Member**

By Notice of Appeal received on the 13<sup>th</sup> day of November, 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €406 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"The valuation is incorrect. The comparisons used are not comparable. The valuation is excessive. The valuation does not reflect the tone of the list of comparable properties. Property is not valued in accordance with the Valuation Act."*

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 5/10/16, 30/11/16 and 11/01/2017, adduced before us by Mr. McCarroll on behalf of the Appellant, who contended for a rateable valuation of €293, and Mr. Corkery on behalf of the Respondent to the appeal,

## **DETERMINES**

That the NAV at €71,413 calculated as follows:

2,613 SqM @ €27.33 per SqM = €71,413.29

**Say € 71,413 Reduction**  
**@ 0.5% Say, €357**

## **The reasoning being**

1. The Appellant's main comparison, Comparator number 5 - Teach Jack, is described as a welcome hotel. It is valued at €27.33 per SqM, and is similar to the subject property in terms of location and specification.
2. The Appellant's Comparator number 7 – The Point Lodge, is also valued at €27.33 per SqM. It, too, is similar to the subject property in terms of location and specification.
3. The Tribunal finds that the subject property and Comparators 5 and 7 are rurally located in coastal areas, and all have function rooms and bedrooms.
4. The Respondent relied on the Tara Hotel (valued at €34.16 per SqM) as its main Comparator. The Tara hotel overlooks the harbour in the town of Killybegs, and has function rooms, bedrooms and a leisure Centre. The Tribunal does not believe that the Tara Hotel is similar to the subject property due to its urban location and the superior facilities such as the leisure centre, which the hotel offers.
5. In his evidence the Appellant told the Tribunal that the proprietors of the subject property will incur significant future spending on the sewage treatment system. The Tribunal accepts this submission based on the evidence adduced before it.
6. In conclusion, the Tribunal finds that due to the rural location of the subject property coupled with the nature and specification of the bedrooms and function rooms that the rateable valuation of the property should be reduced in line with Comparators 5 and 7 in order to ensure equity and uniformity.

And the Tribunal so determines.