

**Appeal No: VA19/5/1608**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015  
VALUATION ACTS, 2001 - 2015**

**Edward Ryan t/a Ryans Motor Services**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the valuation of**

Property No. 2167430, Industrial Uses at 31c School House Road, Raheen, Rosbercon, New Ross, County Wexford.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 23<sup>rd</sup> DAY OF APRIL 2024**

**BEFORE**

**Killian O'Higgins - FSCSI, FRICS**

**Member**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 14<sup>th</sup> day of October, 2019 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value '(the NAV)' of the above relevant Property was fixed in the sum of €12,880.

1.2 The Grounds of Appeal are fully set out in the Notice of Appeal. Briefly stated they are as follows:

- (a) The Valuation is incorrect
- (b) the Property should be valued in line with similarly used, classified, appointed, and located properties
- (c) the Property is in poor condition – the roof is leaking and purlins are buckled following a snowfall in 2014
- (d) the Property has no retail signage. It is not open for public use as it does not meet fire officer certificate requirements. It is used as an internal non-commercial workshop for the Appellant's own vehicles & equipment storage.
- (d) there are no welfare facilities
- (e) the property is on a side road (R704) with derelict and abandoned commercial sites surrounding

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €8,138.

## **2. RE-VALUATION HISTORY**

2.1 No evidence was offered as to the date a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of a certain amount. However, a copy of a Representations Form supplied by the Appellant suggests that the valuation certificate proposed indicated a valuation of €19,310.

2.2 Being dissatisfied with the valuation proposed, representations were made by the Appellant to the valuation manager in relation to the valuation. Following consideration of those representations, from the evidence offered, the Tribunal deduced that the valuation of the Property was reduced to €12,880.

2.3 A Final Valuation Certificate issued on the 10<sup>th</sup> day of September, 2019 stating a valuation of €12,880.

2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is the 15<sup>th</sup> day of September 2017.

## **3. DOCUMENT BASED APPEAL**

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.

3.2 Only the Appellant submitted evidence following the Tribunal's directions. No evidence was advanced on behalf of the Respondent.

## **4. FACTS**

4.1 The Appellant advanced the following extremely limited facts in an unsigned submission by Mr. Edward Ryan (and attachments provided by Mr. Eamonn Ryan), dated the 29<sup>th</sup> day of November 2023 which also referenced an October 2019 submission to the (then) Valuation Office. The submission of the 29<sup>th</sup> day of November 2023 did not accord with the Valuation Tribunal (Appeals) Rules 2019, nevertheless the Tribunal proceeded to consider the appeal in the interests of justice.

4.2 Identified on the “Google Map” image provided, the property is located just inside Wexford side of the County Kilkenny and County Wexford county boundary, east of the River Barrow, at Millbank Grove on the R704, but also described in the Final Valuation Certificate and by the Appellant as “Raheen, Rosbercon”. From the “Google Map” image provided Raheen and Rosbercon links Millbank Grove to the R723 (formerly part of the main Dublin to New Ross/Waterford road from the North) and opposite the site of a former local landmark – the Albatross Fertiliser plant - now demolished. It is noted that formally, on the Valuation List, the property address is *31c School House Road, Raheen, Rosbercon, New Ross, County Wexford*. School House Road is immediately adjacent to the west of the Property.

4.3 Although the Property is not specifically described in the Appellant’s submission, from the images supplied the property appears to be a single storey industrial property with a significant yard. External finishes appear to be mainly profile steel walls and profile steel roof. There are two roller shutter doors to the front of the property and boundaries are indicated by a combination of concrete post and wire fencing, and steel railings.

4.4 The floor area described by the Appellant and is compared (by the Tribunal) to that described in the Final Certificate as follows;

<b>Appellant's Description</b>	<b>Sq. M</b>
Workshop & Store	392.70
Mezzanine Offices	35.60
Toilet/Restroom/Hallway	13.90
<b>Total</b>	<b>442.20</b>

<b>Description in Final Certificate</b>	<b>Sq. M</b>
Store	49.50
Workshop	343.20
Offices	49.50
<b>Total</b>	<b>442.20</b>

Accordingly, it is evident that there is no disagreement on floor areas.

## **5. ISSUES**

5.1 Quantum is the only issue in dispute.

## **6. RELEVANT STATUTORY PROVISIONS:**

6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act which provides as follows:

“The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.”

6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account in calculating the net annual value:

“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”

## **7. APPELLANT'S CASE**

7.1 The Appellant requested equality of the NAV in line with the “exact same” properties identified within the same zone and similarly classified and used as ‘Workshop/Store,’ and within same geographical area “(within 2.0km)”.

7.2 The Appellant stated that the Property is on an access road with derelict & abandoned commercial sites surrounding. (Properties 2197654 & 2173394).

7.3 Industrial workshops within the same areas (within 2km of the Property

have been valued at a lower rate, despite the same classification and the fact that the other properties have a better situation on the main N25 road, entering New Ross.

7.4 The NAV of €32psm for ‘workshop/store’ is the same as prime similarly classified industrial and workshop property in New Ross town and its industrial estates. Eleven comparable listed workshops have NAV at range of €17psm to €22psm (psm = per Square Metre).

7.5 The following table of comparable properties was provided by the Appellant. The Tribunal has entered the county details, NAV on county list, and size (highlighted cells). The Tribunal removed details of the occupiers identified in the Appellant’s submission):

Appellant Image No.	Property Number	County	Workshop psm	Store psm	Offices psm	NAV on County List	Overall size Sq. M
Subject Property	2167430	Wexford	€32	€32	€6.40 (Mezzanine)	€12,880	442.20
5	203511	Kilkenny	€22	€22	Not listed	€7,340	309.84
6	2167679	Kilkenny	€20	€4	€20	€86,900	4,510.60
7	203509	Kilkenny	€22	€22	0 <sup>(1)</sup>	€3,300	150.08
8	2175357	Kilkenny	€17	€17	Not listed <sup>(2)</sup>	€4,430	260.59
9	2008923	Wexford	€25 <sup>(3)</sup>	€25 <sup>(3)</sup>	<sup>(3)</sup>	€23,500	696.35
10	2008913	Wexford	€22	€22	€22	€51,800	2,208.48
11	2008903	Wexford	<sup>(4)</sup>	<sup>(4)</sup>	<sup>(4)</sup>	€18,100	<sup>(4)</sup>

Tribunal Notes: (1) €22psm on list (2) €17psm on list and described as warehouse and offices (3) Listed at €27psm on Wexford list but submitted by the Appellant as €25psm, although correctly identified in attachments supplied by the Appellant at €27 psm (4) The List does not show the breakdown of the valuation for this property as it may contain confidential information

7.6 The Appellant stated that as the footfall and commercial opportunity was not aligned with property in the new Ross area it could not accept the higher value psm and requested alignment with properties within the County Kilkenny boundary, within 1km of the Property and valued at an average of €18 psm.

7.7 In claiming for a lower NAV, the Appellant outlined the circumstances of the Property:

- (a) the property is not open to public - it is only used to provide local safe storage for property personal to the Appellant;
- (b) in assessing the NAV, the present condition on the Property should be taken into account;
- (c) the Property has no building or media retail notices and is not open for public service.

It is used as a set down area only, for storage and internal workshop use;

- (d) The building cannot be used for public use in its present state as it does not meet fire officer certificate requirements and there are no welfare facilities present at the Property.

7.8 The Appellant stated that all the “....same classified property....” within the immediate area of the Property, is valued for NAV in the range of €17 to €25 psm and contended that the

that the NAV should be retained in the €17psm to €25 psm range to align with comparable properties of the same classification within a 2km radius .

## 8. RESPONDENT’S CASE

8.1 No submission was received from the Respondent.

## 9. FINDINGS AND CONCLUSIONS

9.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Co. Wexford.

9.2 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act and in a revision appeal section 49(1) provides:

*“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.**” (Tribunal’s emphasis).*

Accordingly, the Tribunal is precluded from considering any evidence outside “the same local authority area” i.e. outside County Wexford. Whilst the Property is located in a position immediately adjacent to the Kilkenny and Wexford County boundary, the property is located in County Wexford and therefore the Tribunal can only consider comparable evidence of properties within County Wexford and on the County Wexford list. Comparable evidence submitted by the Appellant suggests lower NAV’s psm for similar neighbouring properties located within the Kilkenny County boundary, however in accordance with section 49(1) of the Act, the Tribunal cannot consider evidence offered from the County Kilkenny rating authority area. Whilst it is understandable, in the circumstances, that the Appellant may feel aggrieved that neighbouring properties within the County Kilkenny county boundary have lower NAV’s psm, the Act is clear that evidence from only County Wexford listed comparable properties can be considered.

9.3 Whilst the Appellant was very focussed on neighbouring properties within a 2km radius, many of the properties identified as comparable were within the Kilkenny County boundary and must be excluded from consideration. Removing the Kilkenny comparators submitted by the Appellant reduces the evidence to that outlined in the table below:

Appellant Image No.	Property Number	County	Workshop psm	Store psm	Offices psm	NAV on List	Overall size Sq. M
Subject Property	2167430	Wexford	€32	€32	€6.40 (Mezzanine)	€12,880	442.20
9	2008923	Wexford	€27 <sup>(1)</sup>	€27 <sup>(1)</sup>	€27 <sup>(1)</sup>	€23,500	696.35
10	2008913	Wexford	€22	€22	€22	€51,800	2,208.48

11	2008903	Wexford	(2)	(2)	(2)	€18,100	(2)
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Tribunal Notes: (1) Listed at €27psm on Wexford list but submitted by the Appellant as €25psm, although correctly identified in attachments supplied by the Appellant at €27 psm (2) The List does not show the breakdown of the valuation for this property as it may contain confidential information.

9.4 The Appellant stated that the Property is on an access road, off the main road, with derelict & abandoned commercial sites adjacent. (property numbers 2197654 & 2173394). The Tribunal accepts that the photographic evidence offered by the Appellant as evidence of this fact.

9.5 The Appellant claimed that the property is not open to the public or available for public service. This is the Appellants operational decision. Many, if not most, properties similarly described do not permit public access. The Tribunal's role is to identify the appropriate NAV for the property as described on the County Wexford list – workshop, stores, and mezzanine offices.

9.6 Having stated that the "...present condition of the Property..." should be taken into account and stating that the roof is potentially unsafe and that the Property "...does not meet fire officer certificate requirements..." no expert or other evidence was advanced to support these claims. In addition, the Appellant stated that there were "...no welfare facilities present..." And no supporting evidence was provided. In calculating floor areas, the Appellant identified a 13.90 Sq. M area described as "Toilet/Restroom/Hallway."

9.7 Noting that the Appellant contended for a NAV of €8,138 in its notice of appeal, the NAV contended in the Appellant's submission to the Tribunal was in the €17- €25 psm range for the workshop/stores to align with comparable properties of the same classification within a 2km radius. Using the upper rate NAV psm of €25 would produce a higher number than €8,138. However, eliminating the County Kilkenny evidence removes most properties within the €17 psm to €22 psm range.

9.8 As indicated at the table at 9.3 above, relevant comparable evidence is reduced to those County Wexford located properties - numbers 2008923, 2008913 and 2008903. However, property number 2008903 is not of assistance to the Tribunal as the breakdown of the valuation is not available on the grounds of confidentiality, as stated on the List. Numbers 2008923 and 2008913 are both located on the opposite side of the River Barrow close to the New Ross Industrial Estate. Property number 2008923 is 696.35 Sq. M and immediately adjacent to the New Ross Tesco outlet and its car park – it is valued at €27 psm. Number 2008913 is 2,208.48 Sq. M – the Property is 20% of its size – and located on the R733, close to its junction with The Quay and the R723. It is valued at €22 psm and whilst informative this is of limited assistance to the Tribunal given the size discrepancy.

9.9 The most relevant comparable evidence supplied by the Appellant, and of most assistance to the Tribunal is 2008923 valued at €27psm and considered by the Tribunal to be better located and in an area not adjacent to derelict or abandoned commercial sites. Of more limited assistance, is the similarly better located property number 2008913, five times larger and valued at €22 psm.

9.10 No specific evidence was advanced by the Appellant as to the hierarchy of NAV's specifically in the area of New Ross, within County Wexford. The most relevant evidence remaining, once the Kilkenny located properties are excluded, is property number 2008923

adjacent to Tesco on the opposite bank of the River Barrow. The Tribunal is of the opinion that the NAV psm of the workshop and store at the Property is unlikely to exceed the NAV psm of property Number 2008923 valued at €27 psm. No argument was advanced as to the NAV psm of the Mezzanine Offices valued at €6.40 psm on the final Certificate

**DETERMINATION:**

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to **€10,800**.

<b>Floor Level</b>	<b>Description</b>	<b>Floor Area (Sq. M)</b>	<b>NAV psm</b>	<b>Total NAV</b>
0	Store	49.50	€27.00	€ 1,336.50
1	Workshop	343.20	€27.00	€ 9,226.40
Mezz	Office(s)	49.50	€ 6.40	€ 316.80
<b>Total</b>				€10,879.70
Rounded down to:				€10,800.00

**RIGHT OF APPEAL:**

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal’s determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.