

Appeal No: VA19/5/0799

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

College Proteins Ltd

APPELLANT

and

Commissioner of Valuation

RESPONDENT

**In relation to the valuation of
Property No. 1553159, Industrial Uses at College Road, Nobber, County Meath.**

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18th DAY OF JUNE 2024**

BEFORE

Gerard O'Callaghan - MRICS, MSCSI

1. THE APPEAL

1.1 By Notice of Appeal received on the 11th 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 €402,000,

1.2 The Grounds of Appeal are fully set out in the Notice of Appeal. Briefly stated they are as follows; "excessive inequitable and bad in law"

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €250,000.

2. RE-VALUATION HISTORY

2.1 On the 23rd of April, 2019 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 €402,000.

2.2 Being dissatisfied with the valuation proposed, representations were made to the Valuation Manager in relation to the valuation. Following consideration of those representations, the Final Valuation Cert issued on September 17th, 2019 with no change to the Rateable Valuation of €402,000.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 15th 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 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

4. FACTS

4.1 The parties are agreed as to the following facts.

4.2 The property is located in a rural area circa 3km north of Nobber, Co. Meath, just off the R162/ Kingscourt Road.

4.3 The property is a Category 1 Animal By-Products Plant (ABP) processing and rendering plant operated by College Proteins.

4.4 The subject plant commenced operations in 1989 and has been added to extensively over the intervening years.

4.5 Both parties have agreed on the floor areas of the various buildings and specification and itemisation of the rateable plant and infrastructure. The Gross External Area of the various buildings has been agreed at 5794 sq.m and agreement was also reached on the quantity and specification of the various tanks, silos, weighbridge etc.

4.6 The property is held on a freehold title.

5. ISSUES

The issue to be determined here is one of quantum. The Appellant in its appeal stated that the valuation is excessive, inequitable and bad in law.

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 was represented by Mr. Tadhg Donnelly of Donnelly and Associates who submitted a written Précis for the Appeal to be determined.

7.2 The Appellant referenced the significant age of the property and stated that there had been numerous additions to the property since the plant was originally constructed in 1989. A schedule of accommodation and plant was provided along with external and internal photos.

7.3 The Appellant stated that there are 68 industrial properties described as a factory on the Valuation List, of which only 2 have a higher assessment.

7.4 The Appellant cited 6 comparison properties which he believed supported his position for a lower valuation. The six properties are outlined in the Table below.

Property No.	Description	Address	Valuation	Factory Level M2
226660	Factory	ABP, KilCulliheen, Waterford, Co. Kilkenny	€404,000	€30
226674	Workshop	Munster Proteins, Kilculliheen, Waterford, Co Kilkenny	€42,800	€20
1299508	Factory	ABP, 21 Kyletaun, Rathkeale, Co Limerick.	€170,500	€15
116970	Factory	Kepak, Cloonkelly, Athleague West, Roscommon, Co.Roscommon	€235,500	€30
1446568	Abattoir	Kepak, Ardnaglew, Mullingar, Co. Westmeath.	€63,800	€17
2008270	Factory	Slaney Foods International, Ryland, Bunclody, Co Wexford.	€565,700	€27

7.5 Further detail regarding basis of calculation for the six properties was submitted to the Tribunal and these have been included in Appendix 1 (N/A to public).

7.6 In conclusion, the Appellant estimated the value of the NAV to be €250,000. No detail or written calculation was set out to support this figure.

8. RESPONDENT’S CASE

8.1 Mr. Oliver Parkinson of Tailte Éireann submitted a written Précis setting out the case for the Commissioner of Valuation.

8.2 The Respondent also provided a schedule of accommodation and plant, a site map and internal and external photos.

8.3 The Respondent stated that there was no challenge to the particulars of the property and the only matter in dispute was the quantum of NAV for the subject property.

8.4 Mr. Donnelly began his response to the Appellant's submission by stating "The Agent for the Appellant has submitted a short statement of evidence which contains opinions, assertions and conclusions, but contains little or no relevant evidence which supports the case being put forward".

8.5 The Respondent disputed the Appellants assertion that "there are a total of 68 industrial properties described as a factory on the Valuation List of which only 2 have a higher assessment". The Respondent's view that this statement is inaccurate and of no assistance in challenging the correctness of value for the subject property.

8.6 The Respondent stated that the Appellants Agent's 6 no. comparison properties offered in support of their valuation should be disregarded as none were located in the same Rating Authority Area, i.e County Meath.

8.7 Furthermore the Respondent stated that only one of the Applicants six comparisons, Slaney Foods International, had the same Valuation date as the subject property, i.e September 15th, 2017. The other five properties had valuation dates in 2012 or 2015.

8.8 The Respondent stated that the Appellant's six comparison properties were inconsistent and unfair and contrary to S.19 (5) of the Valuation Act 2001.

8.9. The Respondent cited the Valuation Tribunal Appeal VA 19/5/0869 ABP VS. Commissioner of Valuation where the Tribunal disallowed the Appeal in favour of the Respondent in what were, in Mr. Parkinson's opinion, the same circumstances as the subject Appeal.

9. SUBMISSIONS

9.1 There were no legal submissions.

10. FINDINGS AND CONCLUSIONS

10.1 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 Meath County Council.

10.2 Both parties submitted the same schedules of accommodation and rateable plant. The floor areas and details of plant were agreed by the respective parties on July 31st, 2023.

10.3 Neither the Appellant or the Respondent submitted evidence on how the respective NAV's of €250,000 or €402,000 were calculated and arrived at. No proposed NAV's per square meter were proposed for the various buildings within the subject property nor were any NAV's outlined for the various tanks and plant. The Appellant in his Precis cited factory

levels of €15 to €30 per square meter for the six comparison properties cited. Notwithstanding whether the Appellant six comparison properties are relevant or valid, the absence of a detailed scheme calculating the NAV in support of the Applicants proposed NAV of €250,000 makes it impossible for the Tribunal to make an informed decision on the correctness of the NAV.

10.4. The Tribunal finds that in this Appeal, as in all Appeals before the Tribunal, the onus of proof rests with the Appellant.

10.5 In this case, the Tribunal finds that the Appellant has failed to demonstrate that the Respondent's valuation is incorrect.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent.

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.