

Appeal No. VA00/1/015

**AN BINSE LUACHÁLA**  
**VALUATION TRIBUNAL**  
**AN tACHT LUACHÁLA, 1988**  
**VALUATION ACT, 1988**

**Grainne Laffan**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House, Garden/Small Garden at Map Reference 33 Alma Road, Townland:  
Seapoint/Templehill, Ward: Blackrock Seapoint, UD: Blackrock, Dun Laoghaire - Rathdown,  
County Dublin

**B E F O R E**

**Fred Devlin - FSCS.FRICS**

**Deputy Chairman**

**Tim Cotter - Valuer**

**Deputy Chairman**

**John Kerr - MIAVI**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 21ST DAY OF NOVEMBER, 2001**

By Notice of Appeal dated 21st April, 2000 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £50 on the above described hereditament

The grounds of appeal as set out in the Notice of Appeal are that "The rateable valuation of the property is too low, given the nature and character of the property, location of same, letting value of same, and overall value of same."

This appeal proceeded by way of an oral hearing held in the offices of the Tribunal at Ormond House, Ormond Quay Upper, Dublin 7 on the 2<sup>nd</sup> of May and 13<sup>th</sup> July 2001.

At the oral hearing the appellant was represented by Mr. Owen Hickey BL and expert valuation evidence was given by Mr. Joseph Bardon FSCS of Bardon & Company.

The respondent was represented by Mr. John Devlin BL instructed by the Chief State Solicitor and expert valuation evidence was given by Mr. Christopher Hicks a district valuer in the Valuation Office. The notice party, (The Edie Estate) was represented by Mr. Brendan Conway BL and expert valuation evidence given by Mr. Thomas Davenport ASCS of Lisney.

### **The Property**

The property comprises a mid-terrace three storey over garden level period house with a four storey return block located on the west side of Alma Road, Monkstown. There are gardens to the front and rear with an access onto an un-surfaced laneway.

### **Accommodation**

The accommodation is as set out below:

<b>Description</b>	<b>SQ.M.</b>	<b>SQ.FT.</b>
<b><i>Hall Floor</i></b>		
Entrance Porch	2.5	27
Hall	11.9	128
Front Sitting Room (with open fireplace)	26.1	281
Rear Dining Room (with open fireplace)	26.2	282
<b><i>Hall Floor Return</i></b>		
Kitchen	16.5	178
Rear Porch	1.8	19
<b><i>Garden level</i></b>		
Bathroom (under entrance steps)		
Lobby / Kitchen	7.5	81

Sitting Room (with open fireplace)	24	258
<b>Description</b>	<b>SQ.M.</b>	<b>SQ.FT.</b>
<b><i>Garden Level Return</i></b>		
Bedroom	9.2	99
Toilet (with WC and WHB)		
<b><i>First Floor</i></b>		
Front Reception Room (with open fireplace)	38.1	410
Drawing room (with open fireplace)	27.2	293
<b><i>First Floor Return</i></b>		
Bathroom (with bath, WC, WHB, and bidet)		
<b><i>Second Floor</i></b>		
Bedroom 1 (with open fireplace)	15.5	167
Bedroom 2 (with open fireplace)	22.1	238
Bedroom 3 (with open fireplace)	25.2	271
<b><i>Second Floor Return</i></b>		
Bedroom	13.6	146
<b><i>Attic</i></b>		
Bathroom (with bath, WC, and WHB)		
<b>Total Net Internal Floor Area</b>	296.9	3,196
<b>Gross Internal Floor Area</b>	407	4,381
<b><i>External Gardens to the Front and Rear</i></b>	590	6,350

In the rear garden there is a small tool shed.

It is clear from the evidence that whilst the property is still capable of occupation in three separate units of occupation it is in fact solely occupied by Ms. Laffan as a family residence.

### **Title**

The property is held under a lease dated the 9<sup>th</sup> September 1935 for a term of 99 years from the 1<sup>st</sup> July 1935 at a yearly rent of £50.

### **Valuation History**

The property was listed for revision by the appellant at the 1999/4 revision. The three existing rateable valuations of £13, £7 and £27 were amalgamated and the total rateable valuation increased from £47 to £50. No change was made at first appeal stage and it is against this decision that the appeal to the Tribunal now lies.

### **The Appellant's Evidence**

Ms. Grainne Laffan the occupier having taken oath, said that the property was in good condition throughout and opined that Mr. Davenport in his report was incorrect in saying that the property was "generally in poor decorative order both externally and internally". Mr. Davenport was also incorrect she said in his statement that the window frames were in poor condition and in need of attention throughout and that some of the rooms did not appear to have been decorated for some considerable time. Mr. Davenport was also incorrect in stating that there was damp penetration at garden level. Ms. Laffan also said that in her opinion the comparisons introduced by Mr. Davenport were not truly comparable with the subject property.

Ms. Laffan said that she met Mr. Christopher Hicks during his inspection of the property and alleged that he had indicated to her that in his opinion the Rateable Valuation was in the order of £55 to £53. Ms. Laffan said that she had advised the landlord of this conversation and of its contents.

Mr. Bardon on behalf of the appellant forwarded a written submission and valuation which was received by the Tribunal on the 10<sup>th</sup> October 2000 which he adopted at the oral hearing as being his evidence in chief given under oath.

In his submission Mr. Bardon valued the subject property as follows:

### **Method 1**

1998 Rental Value    Basement

1 Bedroomed apartment @ £150 per month = £1,800

1 Bedroomed apartment @ £150 per month = £ 1,800

Balance Remainder of House	@ £550 per month =	£ 6,600
Total 1988 Rental Value (equivalent to Net Annual Value)		£ 10,200
Rateable Valuation	@ .63% = say	£ 64

## Method 2

### Gross Floor Area Basis

Gross Floor Area	4719 sq ft @ £2.25 per sq ft =	10,600	8
Rateable Valuation	@ .63% = say	£67	

In support of his opinion of rental value on his method 1 valuation, Mr. Bardon said he had carried out research on 1988 rental values by examining newspapers held in the National Library. From this research he extracted details from a number of advertisements appearing in the Irish Times during the months of October and November 1988 as set out in the schedule attached to this judgement at Schedule 1.

In support of his second method of valuation Mr. Bardon introduced six comparisons each of which are set out in the schedule of comparisons attached to this judgement at Schedule 2.

Mr. Bardon pointed out that since 1977 residential property was no longer liable for rates and hence he had not been involved in any appeals in respect of purely domestic dwellings but only in those cases where the property was classified as a mixed hereditament such as doctor's surgeries etc. where it was necessary to separately value the domestic element.

In his submission Mr. Bardon said that in his opinion the property was in reasonable condition and decorative order throughout.

Under cross examination by Mr. Conway Mr. Bardon said that in his opinion the rental value of the entire as a single unit of occupation as at November 1988 was in the order of £725 to £750 per month. In the light of this Mr. Bardon amended his method 1 valuation to give a rateable valuation of £55.

### **Respondent's Evidence**

Mr. Christopher Hicks having taken the oath adopted as his evidence in chief his written submission of valuation which was received by the Tribunal on the 14<sup>th</sup> June 2000.

In his evidence in chief Mr. Hicks said that in his opinion the rental value of the subject property as a single unit of occupation as at November 1988 was £650 per month giving a net annual value of £7,800 and a rateable valuation of £50. In support of his opinion Mr. Hicks put forward three comparisons in respect of properties close to the subject property all of which were valued prior to the introduction of the Valuation Act 1986. Mr. Hicks also put forward some supporting information that he had extracted from newspaper evidence all of which is set out in the schedule attached to this judgement Schedule 3.

In oral evidence Mr. Hicks confirmed that he had spoken to Ms. Laffan during his inspection and had mentioned figures to her in the order of £53 to £55. However these figures he said were put forward in a speculative manner to see what figure Ms. Laffan would agree in order to settle the appeal. He did not indicate that he would agree to these figures and indeed recommended that no change be made to the valuation as determined by the revising valuer.

Mr. Hicks under cross-examination by Mr. Hickey said he was aware of the implications if the rateable valuation was determined at a figure in excess of £50. In his opinion the valuation determined by the Commissioner was fair and reasonable and no good argument to the contrary was put to him at first appeal stage. He agreed however that within the normal parameters of valuation, £53 could be just as right as £50.

Under cross-examination by Mr. Conway Mr. Hicks said that his opinion of rental value was £650 per month as at November 1988 and that at all times he was aware that the landlord had an

interest in the outcome of the appeal. Following his inspection he said he came to a considered and objective view that the rateable valuation of £50 was fair and reasonable.

### **Notice Party's Evidence**

Mr. Tom Davenport on behalf of the notice party, the Edie Estate, prepared a written submission and valuation opinion, which was received by the Tribunal on the 12<sup>th</sup> April 2001. At the oral hearing Mr. Davenport adopted this submission as being his evidence in chief.

Mr. Davenport in his evidence said that the property was generally in poor decorative order both internally and externally and that the window frames were in need of attention. He also pointed out that the property had no central heating, no fitted wardrobes in the bedrooms and that the kitchen was poorly fitted out. There were also signs of damp penetration to the front wall at garden level. Mr. Davenport said that in his opinion the rental value of the property was £525 per month as of November 1988 thus giving a net annual value of £6,300 and a rateable valuation of £40. In support of his opinion of valuation Mr. Davenport introduced 10 comparisons mainly of residential lettings during the period 1987 to 1990 in the Monkstown area as set out in the schedule attached to this report, Schedule 4.

In supplementary oral evidence Mr. Davenport opined that Mr. Bardon's comparisons were of little assistance in that they consisted of a series of extracts from newspapers and rental values derived from rateable valuations of the domestic elements of mixed hereditaments.

Under cross-examination by Mr. Hickey Mr. Davenport conceded that he had no actual experience in the residential market. However as an expert valuer he said he was able to look at the details of actual lettings and analyse the information contained therein in order to arrive at an opinion of appropriate rental value of the subject property.

Mr. Hickey put it to Mr. Davenport that his opinion of rateable valuation was so far removed from those of Mr. Hicks and Mr. Bardon at £50 and £55 respectively as to be of little assistance to the Tribunal. Mr. Davenport in reply said that his valuation was the only one based on

evidence of actual rents passing and for that reason not based on secondary evidence as Mr. Bardon's was.

### **Findings**

1. It is clear from the evidence in this appeal that the rateable valuation as such is of secondary importance and that the revision was initiated by the appellant with an eye to certain provisions contained in the landlord and tenant code. However as far as this Tribunal is concerned the rateable valuation must be determined in accordance with the Valuation Acts solely without regard to what may follow from such determination.
2. The Tribunal has been provided with three opinions of rateable valuation i.e. £55, £50 and £40 by Mr. Bardon, Mr. Hicks and Mr. Davenport on behalf of the appellant, the respondent and the notice party respectively.
3. A close examination of the comparative evidence as introduced by the three valuers in the case, indicates that little of it is in respect of properties which are truly comparable to the subject property or is of a nature to which weight can be attached. For example Mr. Bardon's schedule of extracts from the property to let columns of the Irish Times of October and November 1988 is so vague as to be of no assistance whatsoever whilst, with some exceptions, all of Mr. Davenport's comparisons are of modern, detached or semi-detached houses or apartments. Again this is of little assistance to the Tribunal in determining the appropriate rateable valuation of the subject property which is a large terraced period house. The schedule of comparisons introduced by Mr. Bardon are based mainly upon an apportionment of existing rateable valuations in respect of mixed hereditaments. This evidence also is of little value. Mr. Hicks' evidence consists of three properties close to the subject, the valuation of which predate the introduction of the Valuation Act 1986 and hence are of no assistance whatsoever. The absence of good quality evidence therefore does not make the task of this Tribunal an easy one and at the end of the day given the paucity of good supporting evidence, the Tribunal is forced to rely solely on the opinions expressed by the three valuers.



4. Without in any way detracting from the integrity of Mr. Bardon and Mr. Davenport it is obvious that the only valuer with no axe to grind in this appeal is Mr. Hicks who impressed the Tribunal with his frankness when he said that a rateable valuation of £53 could be just as right as £50.
  
5. Having carefully considered all the evidence and argument proffered the Tribunal finds that the rateable valuation of £50 as determined by Mr. Hicks is fair and reasonable and neither the appellant nor the notice party has introduced satisfactory evidence to the contrary. Accordingly therefore the Tribunal affirms the Rateable Valuation of £50.