

Appeal No. VA00/1/029

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

**Dermot J. Murray**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Showroom, workshop at Map Reference 1F/13 (Pt) Gr. Flr.(pt) & 1st Flr.), Townland:  
Glenanail, Ward: Castlebar, UD North, County Borough of Galway  
Quantum - Workshop on first floor

**B E F O R E**

**Barry Smyth - FRICS.FSCS**

**Deputy Chairman**

**Rita Tynan - Solicitor**

**Member**

**Tim Cotter - Valuer**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 6TH DAY OF JULY, 2000**

By Notice of Appeal dated the 25th day of April 2000 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £45 on the above described hereditament.

The Grounds of Appeal as set out in the Notice of Appeal are that "the valuation is excessive, inequitable and bad in law".

The appeal proceeded by way of an oral hearing that took place in the Council Chamber, Galway County Council, on 5<sup>th</sup> July 2000. Mr. Eamon Halpin, B.Sc. (Surveying), A.S.C.S., A.R.I.C.S., M.I.A.V.I., of Eamon Halpin & Co., Chartered Valuation Surveyors & Estate Agents represented the appellant. Mr. Michael Keogh, District Valuer, represented the respondent.

A written submission prepared by Mr. Eamonn Halpin on behalf of the appellant was received by the Tribunal on 26<sup>th</sup> June 2000.

A written submission prepared by Mr. Michael Keogh, on behalf of the respondent was received by the Tribunal on 21<sup>st</sup> June 2000.

Mr. Halpin gave sworn testimony on behalf of the appellant and Mr. Keogh gave sworn testimony on behalf of the respondent.

The following relevant facts either agreed or so found, emerged during the course of the hearing;

### **The Property**

The subject property comprises part of a semi-detached industrial unit situated in Liosbaun Industrial Estate, Tuam Road, Galway City. The building is a modern unit with precast concrete portal frame, concrete walls and double skin roof decking. The accommodation agreed (gross external) is as follows

<b>GROUND FLOOR</b>	<b>M<sup>2</sup></b>
Showroom	19.32
Lift Enclosure	33.63
<b>FIRST FLOOR</b>	
Workshop	311.31
2 Offices	42.08

### **Tenure**

Freehold

## Services

All Mains Services are connected

## Valuation History

The subject premises were assessed in the 98/4 Revision lists at RV £48. The RV was reduced to £45 at first appeal (without agreement). Valuation appealed to the Valuation Tribunal.

An earlier assessment made in 96/4 Revision lists was struck out on First appeal because of inadequate compliance with notification procedures.

## Appellant's Case

Valuation Proposed

ESTM. N.A.V. (1998 Tone)

1 <sup>st</sup> Floor	Workshop	2,989 sq. ft.	@ £1.00	=	£2,989
1 <sup>st</sup> Floor	Basic Offices	453 sq. ft.	@ £2.00	=	£906
Grd. Floor	Office/Display Area	208 sq. ft.	@ £3.00	=	£624
Grd. Floor	Vehicle Lift	362 sq. ft.	@ £1.50	=	£543
			Total	=	£5,062
			@ 0.63%	=	£31.80
			(Say £32)		

## Valuation Considerations

Mr. Halpin said that:

1. That this is a first floor workshop and that units of this type have a low letting value and are difficult to market.

2. That the estimated N.A.V. and RV of £45 are excessive in view of the actual rental value of the ground floor workshop and indeed its RV of £48 for a vastly superior conventional workshop area.
3. That the 1<sup>st</sup> floor offices are very moderate in type and so not contribute greatly to the letting value.
4. That the vehicle lift, while allowing access to the 1<sup>st</sup> floor is a less than ideal arrangement and is cumbersome and would not suit the majority of workshop users which would prefer to be on the ground level.
5. That the hypothetical tenant would only consider this property if it was available on very moderate terms.

Comparisons adduced are set out in Appendix 1 to this judgment

### **Respondent's Case**

Valuation Assessed

The reduced Ratable Valuation of £45 devalues as follows:

Ground Floor:-

Showroom:	19.32 m <sup>2</sup>	@ £43.056	= £831.84
Lift Enclosure	33.63 m <sup>2</sup> -	not rentalised-	

First Floor:-

2 Offices:	42.08m <sup>2</sup>	@ £32.292	= £1,359
Workshop:	311.31m <sup>2</sup>	@ £16.146	= <u>£5,026</u>
			£7,216
		0.63%	= £45.46
		RV	= £45

### **Comment**

Mr. Keogh said that the grounds of appeal were fully considered together with agent's further submissions prior to the determination of the appeal.

Comparisons adduced are set out in Appendix 2 to this judgment

### **Determination**

The Tribunal having considered the evidence adduced is of the opinion that the workshop on the 1<sup>st</sup> floor is not a conventional workshop in that it is not common or usual to have a workshop cited at this level and would not contribute greatly to the letting value of the property.

The Tribunal considers the correct valuation to be as follows:-

#### Ground Floor:

Showroom:	19.32 m <sup>2</sup>	@ £43.056	=	£831.84
Lift Enclosure	33.63 m <sup>2</sup> -	not rentalised-		

#### First Floor:

2 Offices:	42.08m <sup>2</sup>	@ £32.292	=	£1,359
Workshop:	311.31m <sup>2</sup>	@ £13.50		<u>£4,202.68</u>
		Total		£6,393.52
		Say		£6,400
		@ 0.63%	=	£40.30
		<b>RV</b>	=	<b>£40</b>

**And the Tribunal so determines.**