

Appeal No. VA00/1/032

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

Anthony Meagher

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Guest house, Out-office at Map Reference 194, 195 Tivoli Gardens, Townland: Sundry Townlands, Ward: Tivoli A, UD: Mayfield, County Borough of Cork

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

John Kerr - MIAVI

Member

Michael Coghlan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 21ST DAY OF JULY, 2000

By Notice of Appeal dated the 24th day of April 2000, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £85 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that:

"(1) The valuation is higher than premises on the same terrace and also on Belvedere Lodge (see notes and map)

(2) Include map of premise: Total Area 377 sq. meters, Private 275 sq. meters, Guest House 101 sq. meters."

The appeal proceeded by way of an oral hearing which took place on the 12th day of July, 2000, at the Council Chambers, Cork County Council, Victoria Cross, Cork. The appellant represented himself at the appeal. The respondent was represented by Mr. Tom Stapleton, who is a District Valuer with over 30 years experience in the Valuation Office. A written submission on behalf of the appellant was received by the Tribunal on the 5th day of July 2000. A written submission prepared by Mr Tom Stapleton on behalf of the respondent was received by the Tribunal on the 23rd day of June 2000. At the oral hearing both Mr. Meagher and Mr. Stapleton gave sworn evidence and adopted their written submissions as their evidence in chief to the Tribunal.

The Property

The property comprises a Bord Failte registered guesthouse known as Lough Mahon House. The property is located at Tivoli Gardens on the lower Glanmire Road on the main Dublin Waterford road before the entrance to the dual carriageway. It is close to the Silversprings Hotel, which is on the same side of the dual carriageway. The guesthouse comprises two houses incorporated into one, at the end of the terrace. There are five guest bedrooms with lounge and dining room (capacity 14). The premises is open all year and has a 3 star rating.

Valuation History

Premises was revised in May 1999 and an RV of £85 placed thereon (£33 Domestic)

At first appeal March 2000 the RV was unchanged but the domestic element was increased to £40. The appellant appealed this decision to the Valuation Tribunal

Appellant's Case

Mr Meagher argued that the rateable valuation on his premises was excessive taking into account the number of bedrooms and the location. He said that an unregistered guesthouse known as the Belvedere Lodge had opened next door to him in Tivoli Terrace with eleven bedrooms in a new extension and having a rateable valuation of only £29.50. He said that the location of the majority of the respondent's comparisons on the Western Road was much superior in terms of access to the city centre and other tourist routes. He said that transport into town from Tivoli Terrace was very difficult and that his attempts to have an old railway station re-opened had failed.

Respondent's case

Mr Stapleton on behalf of the respondent assessed the rateable valuation on the premises as follows:

Front Block: (2st.)	=	324m ² c. £29.60 (£2.75psf) = £ 9,590.40
Plus Attic: (2/3 of Gd. Fl.)	=	108m ² c. £21.52 (£2.00psf) = £ 2,324.16
Rear Blocks:	=	75m ² c. £21.52 (£2.00psf) = <u>£ 1,614.00</u>
		£13,528.56
 Est NAV	=	 £13,500
RV @ .63%	=	£85 (domestic £40).

The RV includes large front yard (gravel) used for car parking and sheds at rear that are of little rateable value.

Mr Stapleton in support of his valuation gave details of eight comparisons which are appended to this judgment as *Appendix 1*.

Determination

The Valuation Tribunal has considered the précis of evidence and the submissions of the parties. The comparisons have been noted and particularly those of the Commissioner of Valuation, which the Tribunal notes are primarily located on the Western Road. This area is in the view of the Tribunal a superior location for guesthouses within the city of Cork. It is noted that the appellant's main comparison is now listed for revision and is not therefore directly relevant to the subject's valuation. The Tivoli location is not, in the view of the Tribunal, as advantageous for guesthouse businesses. The Tribunal is therefore disposed to reduce the Commissioner's valuation for the main guesthouse area to £24 p. sq. m. The difference in areas between the parties was raised by the respondent but as the appellant did not dispute the areas as assessed by the Commissioner of Valuation the Tribunal has adopted these areas in assessing the rateable valuation.

The valuation therefore is as follows:

Front block	324 m ² @ £24.00 p. sq. m.	=	£ 7,776
Attic area	108 m ² @ £21.52 p. sq. m.	=	£ 2,234
Rear blocks	75 m ² @ £21.52 p. sq. m.	=	£ 1,614
	N.A.V.	=	£11,714
	@ 0.63%	=	£73.79
	<i>R.V. Say</i>	=	£74.00

The Tribunal therefore determines the rateable valuation of the subject premises to be £74.