

Appeal No. VA01/2/001

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

**Seamus Weldon (Gortnavogue Ltd.)**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Workshop and Showroom at Map Reference 8Db, Townland: Barleymount East, Aghadoe, Killarney, County Kerry

**B E F O R E**

**Frank Malone - Solicitor**

**Deputy Chairman**

**Michael F. Lyng - Valuer**

**Member**

**Frank O'Donnell - B.Agr.Sc. FIAVI**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 4TH DAY OF JULY, 2002**

By Notice of Appeal dated the 12th July 2001 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £72 (€91.42) on the above property described above.

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

" We are basically appealing this because of our location. Rural area 5 miles from Killarney Town".

This appeal proceeded by way of an oral hearing that took place on 26 April 2002 in the Courthouse Killarney. Mr Timothy O’Leary, Solicitor of O’Leary & Co., Solicitors represented the appellant. Mr. Seamus Weldon appellant gave evidence on his own behalf. Mr Patrick Conroy MIAVI., Dip Environ Economics, MSc Planning & Development, a Staff Valuer in the Valuation office appeared on behalf of the Commissioner of Valuation. Prior to the commencement of the hearing the parties in accordance with the rules and practice of this Tribunal, had exchanged their respective précis of evidence and submitted same to this Tribunal.

### **The Property**

The property comprises a sales and service unit for golf and turf equipment and consists of showrooms and workshops, stores and administrative offices.

There are two main buildings, the upper floor of one accommodates the showroom, the ground floor accommodates stores, workshop and administrative offices. The second building is a purpose built workshop for machinery repair. There are ancillary buildings of minor importance. A new service building was erected approximately two years ago.

### **Valuation History**

The property here was first valued in 1980 at £35. Subsequent to that there was a temporary reduction to twenty pounds to take account of the buildings being vacant. The property was again revised in November 2000 with a valuation of €1.42. The Commissioner of Valuation issued the result of the first appeal with an unchanged R.V. in July 2001.

### **Appellant’s Case**

The appellant Mr. Seamus Weldon was represented by Mr. Timothy O’Leary, Solicitor. In oral evidence Mr. Weldon stated that he operated under the name of Gortnavogue Ltd. and carried on the business of sale and repair of machinery. The property was situated approximately 5 miles from Killarney on a very narrow road with bad access. In cross-examination by Mr. Conroy, Mr. Weldon stated that this was a family business and any profits were ploughed back into the business. The access road is unsuitable for heavy machinery and lorries and is very dangerous. Mr. Weldon produced photographs of the buildings and the access road. He also stated that he had eleven people employed and he got no grants or state aid, and made the point that staff will

now not work in inferior buildings. There are no public services provided, water is provided by a group water scheme and sewerage by septic tank. When asked what he considered the valuation should be, Mr. Weldon stated that as he had increased the size of the buildings by 50% and the old valuation was £20, in his opinion a fair valuation would be £30 (€38).

### **The Respondent's Case**

Mr. Patrick Conroy representing the Commissioner of Valuation gave his opinion of the rateable valuation on the premises as set out in his précis of evidence as follows.

<b>Level</b>	<b>Block Ref</b>	<b>Use</b>	<b>Sq.M</b>	<b>Sq.M</b>	<b>€NAV</b>
1	a	Showroom	309.23	27.3	8441.98
0	a	Stores	309.23	20.32	6283.55
0	b	Workshop	165.62	17.14	2838.73
0	c	Stores	15.5	13.65	211.58
0	d	Stores	17.2	13.65	234.78
0	e	Wash Area	70.98	4.06	<u>288.18</u>
					<b>18,298.79</b>
<b>RV @ .5%</b>					<b>€91.42</b>

Mr. Conroy agreed that the location was poor but said that the NAV reflected the location and quality of the buildings. In cross-examination by Mr. O'Leary, he stated that his comparison No. 1 namely Heart & Hand comprising a showroom and workshop near the village of Beaufort, was the most relevant. Mr. Conroy agreed that this comparison was approximately half the size of the subject property and he confirmed that he did not give a quantum allowance.

### **Findings and Determination**

The Tribunal has considered the evidence presented by the appellant and respondent and has noted the evidence adduced in evidence by Mr. Weldon and Mr. Conroy.

The Tribunal accepts that this property is located in a very inferior location and is not visible from the public road.

Having regard to the evidence adduced and the arguments proffered, the Tribunal assesses the net annual value of the subject property as follows:

	<b>Sq.M</b>		<b>Sq.M</b>		<b>€NAV</b>
Showroom	309.23 sq.m.	@	€21 per sq.m.	=	€6493.83
Stores	309.23 sq.m.	@	€17.14 sq.m.	=	€5300.20
Workshop	165.62 sq.m.	@	€16.14 sq.m.	=	€2673.11
Stores	32.7 sq.m.	@	€13.65 sq.m.	=	€ 446.35
Wash Area	71.98 sq.m.	@	€ 4.06 sq.m.	=	<u>€ 292.24</u>
					€15,2016.67

However taking into account the particular disadvantages this property has of very poor access in a rural location with lack of exposure to passing traffic, the Tribunal is of the view that a fair net annual value for the subject property is €14,000. Applying the fraction of .5% gives a rateable valuation of €70 and the Tribunal so determines.