

Appeal No. VA01/2/030

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

Alo Kavanagh Cars

APPELLANT

And

Commissioner of Valuation

RESPONDENT

RE: Showroom, Office and Yard at Map Reference 1/T35 Stillorgan Industrial Estate, Townland: Murphystown, ED: Dundrum Balally, RD: Dundrum , Co. Dublin

B E F O R E

Fred Devlin - FSCS.FRICS

Deputy Chairman

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

Member

Michael F.Lyng - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 19TH DAY OF DECEMBER, 2001

By Notice of Appeal dated 8th August 2001, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £156 on the above described hereditament.

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

The appeal proceeded by way of an oral hearing which took place at the Tribunal Offices in Dublin on the 19th November 2001. Mr. Eamonn Halpin of Eamonn Halpin & Co. Chartered Valuation Surveyors and Estate Agents appeared on behalf of the appellant and Mr. Damien Curran, District Valuer, Valuation Office, appeared on behalf of the Commissioner. Having taken the oath, both valuers adopted as evidence in chief their respective written submissions, which previously had been exchanged and received by this Tribunal. From the evidence so tendered and adduced the following facts, largely not in dispute emerged as being those both relevant and material to the issues arising on this appeal:-

Property Location

The property is situated on the west side of Blackthorn Drive on a side road at the southern end of Stillorgan Industrial Estate.

Description

Premises comprise an end of terrace car showroom with offices and workshop accommodation, while outside there is a small enclosed tarmac yard.

Valuation History

The property was revised in November 2000, and the rateable valuation increased from £115 to £175. The figure was appealed and the Commissioner of Valuation reduced the rateable valuation from £175 to £156 (without agreement). This figure of £156 is the subject of this appeal.

The Appellants Case in Relation to Quantum

1. The buildings are comprised of an original 1970's industrial unit, which is in use as a car sales and service garage.
2. That the type, nature and layout of the buildings set it apart from more modern purpose built car sales establishments on high profile sites at main road locations.
3. That the location is not comparable with the best retail showrooms, which are generally on main roads.

4. The premises, although close to a main estate road does not have direct access to the road and is only accessible via another cul-de-sac.
5. That the application of the NAV 1988 tone of £7sq.ft.on the showroom by the Commissioner is excessive in view of the comparables. It is also higher than the better properties of similar function many of which devalue at £4-£5 per.sq.ft.. This premises is not comparable with modern purpose built main dealers.
6. The Commissioner's approach to the part store and valeting area which only has 9" headroom is also excessive and at variance with the comparables.
7. At appeal the Commissioner relied heavily on another garage premises close by, Appleyard Motors. The appellants feel this is not a suitable comparison for the following reasons:
 - a. The premises was largely reconstructed and extended in recent years. It is now fitted to an excellent standard particularly the showroom and offices, much of which are new.
 - b. The premises have direct access and profile to the main estate road and also side frontage to a minor estate road.
 - c. The finish of the showroom and offices are superior additionally the workshop and ancillary area have better headroom.

During the hearing Mr. Halpin produced photographs of the subject property and of some of his comparisons. It was accepted by both parties that the comparison of Stillorgan Renault, which is on Blackthorn Drive, was not a suitable comparison because it is under appeal.

The Respondent's Case

Mr. Curran stated that the subject, which is a car showroom, had been recently refurbished and extended. The adjoining usage, comprised predominately mixed

warehouse and offices with access and parking in the vicinity. He described the location as prominent, with a large volume of passing traffic. He said that the property was valued in November 2000, was appealed and the Commissioner reduced the valuation of £175 to £156 and further that the property was valued correctly and that a valuation of £156 was fair.

Mr. Curran used as his main comparison Appleyard Motors, which is quite close to the subject premises in Stillorgan Industrial Estate. Fronting onto Blackthorn Drive it has direct access onto Blackthorn Drive. Mr Curran questioned Mr. Halpin on his comparisons and submitted that, in accordance with various decisions of the Tribunal, comparisons should where possible be located within the same rating area as the premises under appeal, namely Dun Laoghaire – Rathdown in this instance.

Determination

The Tribunal is of the view that the best comparison here is Appleyard Motors, which is quite close to the subject premises.

The Tribunal however consider that the location of the subject premises is inferior to this comparison, in particular the Tribunal has taken into account the fact that the subject has no direct access to the main road. The Tribunal do not consider that the headroom of nine foot in the workshop presents any disadvantage and therefore makes no allowance on that basis.

The Tribunal determines the rateable valuation as follows:

Showroom	191.47 sq. m.	@	£67.50 per sq. m.	=	£12,924
Workshop	167.47 sq. m.	@	£35.00 per sq. m.	=	£ 5,861
Offices	101.66 sq. m.	@	£45.00 per sq. m.	=	£ 4,575
Total	£23,359	@	0.63 %	=	£ 146

The Tribunal therefore determines the rateable valuation to be £146.