

Appeal No. VA04/1/030, 031,
032, 039, 040

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 2001
VALUATION ACT, 2001

S. Paltheria (VA04/1/030- Suite 2, Floor 1)
Dennis Cleary (VA04/1/031- Suite 1, Floor 0)
A.G.L. Consulting Engineers (VA04/1/032- Suite 2, Floor 2)
Paul N Beausang & Co. (VA04/1/039- Suite 6, Floor 1)
Daragh Keane (VA04/1/040- Suite 6, Floor 2)

APPELLANTS

and

Commissioner of Valuation

RESPONDENT

RE: Office(s) at Beacon Court, The Avenue, Balally, Dundrum Balally, County Dublin

B E F O R E

Fred Devlin - FSCS.FRICS

Deputy Chairperson

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

Member

Michael F. Lyng - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF SEPTEMBER, 2004

By Notices of Appeal dated the 2nd and 3rd days of March, 2004 the appellants appealed against the determinations of the Commissioner of Valuation in fixing rateable valuations on the above described relevant properties.

The Grounds of Appeal as set out in the Notices of Appeal in relation to VA04/1/030, 031, 032 are: "On the basis that the RV is excessive, inequitable and bad in law" and in relation to VA04/1/039, 040 are :-

"1. Excessive and inequitable having regard, inter alia, to the Valuations of comparable properties and the tone of the list. 2. The commissioner's decision in determining this appeal is invalid and bad in law."

Introduction

With the agreement of the parties these five appeals were heard contemporaneously on the 20th of July 2004 at the offices of the Tribunal in Ormond House, Ormond Quay Upper, Dublin 7. At the hearing Mr. Eamonn Halpin, BSc (Surveying), ASCS, MRICS, MIAVI, appeared on behalf of the appellants in respect of appeal reference numbers VA04/1/030, VA04/1/031 and VA04/1/032. Mr. Alan McMillan, ASCS, MRICS, MIAVI, a director of GVA Donal O Buachalla, appeared on behalf of the appellants in respect of appeal reference numbers VA04/1/039 and VA04/1/040. Mr. Christopher Hicks, a Valuer in the Valuation Office, appeared on behalf of the respondent.

The development known as Beacon Court was listed for revision by Dun Laoghaire Rathdown County Council and in January 2003 Mr. Hicks was appointed as the Revision Officer by the Commissioner of Valuation pursuant to Section 28 of the Valuation Act, 2001. In July 2003 Valuation Certificates were issued in respect of 38 properties in those sections of the Beacon Court development known as The Mall and The Avenue. All of the properties concerned in these five appeals are situated in The Avenue and certificates in relation to these properties were issued as follows:

Appeal Numbers	Occupier	Rateable Valuation
VA04/1/030	S.Paltheria	€76
VA04/1/031	Dennis Cleary	€69
VA04/1/032	A.G.L Consulting Engineers	€76
VA04/1/039	Paul N Beausang & Co.	€82
VA04/1040	Daragh Keane	€82

An appeal in respect of each of the five assessments was lodged and in each instance the Commissioner of Valuation affirmed the valuation as determined at revision stage. It is against the decisions by the Commissioner that the appeals to this Tribunal now lie.

Beacon Court

All the properties under appeal are located in a new development known as Beacon Court which is located in the Sandyford Industrial Estate at the junction of Blackthorn Road and Blackthorn Drive. Over the past several years a large number of office developments have been built in Sandyford and it is now one of the most important out-of-town office locations in the greater Dublin area.

Beacon Court when completed will provide a number of office buildings together with a private hospital and clinic, hotel, crèche and extensive car parking at basement level. The properties concerned in these five appeals are located in that section of Beacon Court known as The Avenue. The office buildings on The Avenue are essentially identical in appearance, design, internal layout and quality of finish. Each building is three-storey, has its own pavement access and is so designed as to be capable of occupation as a single unit or on a floor-by-floor basis in order to meet incoming occupiers' specific space requirements. Beacon Court and all the individual buildings have been built and designed to a high standard of specification. None of the buildings on The Avenue have the benefit of a lift, raised access floors or air-conditioning.

The Evidence

Prior to the oral hearing Mr. Halpin and Mr. McMillan on behalf of the appellants and Mr. Hicks on behalf of the respondent submitted written précis and valuations to the Tribunal. At the oral hearing their précis were received into evidence under oath.

The valuations contended for by the parties in respect of each property under appeal were as set out below:

Appeal No.	Occupier	Rateable Valuation in valuation list	Rateable Valuation proposed by appellant
VA04/1/030	S.Paltheria	€76	€9
VA04/1/031	Dennis Cleary	€9	€5
VA04/1/032	A.G.L Consulting Engineers	€76	€2
Valuer Mr. Halpin			
VA04/1/039	Paul N Beausang & Co.	*€2	€4
VA04/1040	Daragh Keane	*€2	€7
Valuer Mr. Alan McMillan			
*At the hearing Mr. Hicks amended his valuation in these to €9 in each case			

In respect of their respective valuations each Valuer submitted details of comparisons which they considered relevant. Details of the comparisons are set out in the Appendix attached to this judgment.

Decision

These appeals were heard on the same day as the **Buy4Now (VA04/1/023)** case which was in the nature of being a test case for nine other properties in The Mall section of the Beacon Court development.

The evidence and argument adduced at this hearing was virtually identical to that given in the **Buy4Now** case and the findings of the Tribunal in that appeal apply equally to these five appeals. Accordingly therefore the Tribunal determines the rateable valuations of the five properties concerned in the appeals to be set out as below.

VA04/1/030

Occupier-	S. Paltheria	
Offices-	81.6 sq.metres @ €125 per sq.metre	=€10,200
Cars-	2 Spaces @ €17.43 per sq.metre	= €35
	Net Annual Value	=€10,835
	Rateable Valuation @ 0.63%	= €8

VA04/1/031

Occupier-	Denis Cleary	
Offices-	73.8 sq.metres @ €125 per sq.metre	= € ,225
Cars-	2 Spaces @ €17.43 per sq.metre	= €35
	Net Annual Value	= € ,860
	Rateable Valuation @ 0.63%	= €2

VA04/1/032

Occupier-	AGL Consulting Engineers	
Offices-	81.6 sq.metres @ €125 per sq.metre	=€10,200
Cars-	2 Spaces @ €17.43	= €35
	Net Annual Value	=€10,835
	Rateable Valuation @ 0.63%	= €8

VA04/1/039

Occupier-	Paul N Beusang & Co.	
Offices-	74 sq.metres @ €125 per sq.metre	= € ,250
Cars-	2 Spaces @ €17.43	= €35
	Net Annual Value	= € ,885
	Rateable Valuation @ 0.63%	= €2

VA04/1/040

Occupier-	Denis Keane	
Offices-	74 sq.metres @ €125 per sq.metre	= € ,250
Cars-	2 Spaces @ €17.43	= €35
	Net Annual Value	= € ,885
	Rateable Valuation @ 0.63%	= €2