

Appeal No. VA06/2/006

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

**Tapison Ltd**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Showroom Garage/Filling Station Yard at Lot No. 1,2,3 - Unit 4, Nevinstown East,  
Kinsaley, Malahide, County Dublin

**B E F O R E**

**Fred Devlin - FSCS.FRICS**

**Deputy Chairperson**

**Michael P.M. Connellan - Solicitor**

**Deputy Chairperson**

**Mairéad Hughes - Hotelier**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 12TH DAY OF SEPTEMBER, 2006**

By Notice of Appeal dated the 6th day of April, 2006 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €40.00 on the above described relevant property.

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

"The rateable valuation is excessive having regard to the tone of the list and the nature and layout of the subject property."

1. This appeal proceeded by way of an oral hearing held in the offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 20<sup>th</sup> June, 2006. At the hearing the appellant was represented by Mr. Conor Ó Cléirigh, ASCS, MRICS, MIAVI and the respondent by Ms. Ciara Marron, a District Valuer in the Valuation Office.

### **The Property Concerned**

2. The property concerned in this appeal is a newly built car showroom and workshop in Airside Motor Park which is located on the east side of the Old Dublin Road, close to Swords village.
3. Airside Motor Park is part of a large mixed development which includes a retail warehouse complex, office park and hotel. The Motor Park element of the development contains a number of similar car showrooms occupied by several well known and long established motor dealerships.
4. The property concerned is a detached building constructed to a high standard of construction and finish throughout with extensive use of glass and metal finishes at the external elevations. The main form of construction is a steel portal frame with brick outer leaf in part with “Kingspan” cladding panels over. The roof is of insulated double steel construction. The building has a large basement storage area accessed by way of a ramp at the rear. The basement provides storage for some 70 – 80 cars in back to back parking format.
5. Internally the showroom area is fitted out to a high standard of specification and finish, with tiled floors and glass panel sales and customer service offices at the rear. At the mezzanine level there is additional office accommodation.
6. At the rear of the showroom there is a motor repair and service workshop and a separate car valeting building. Surface car parking for 72 cars is available at the front, side and rear of the building.

### **Accommodation**

7. The agreed accommodation and areas are as set out below:

**Ground Floor**

Showroom:	538.89 sq. metres
Sales offices and toilets etc.:	169.50 sq. metres
Workshop:	739.12 sq. metres
Car Valeting building:	65.59 sq. metres
Mezzanine offices and stores:	234.22 sq. metres

**Basement**

Car storage area:	1,226.21 sq. metres
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**Yard Area**

Parking surface for 72 cars:	1,500.00 sq. metres
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**Tenure**

8. The property is freehold.

**Planning Permission**

9. Full planning permission in accordance with a final order granted by Fingal County Council on the 15<sup>th</sup> December, 2003.

**The Appellant's Evidence**

10. Prior to the hearing Mr. Ó Cléirigh forwarded to the Tribunal a written précis and valuation which he formally adopted at the hearing as being his evidence-in-chief.

11. In his evidence Mr. Ó Cléirigh contended for a rateable valuation of €735.00 calculated as below:

Ground Floor car sales showroom area:		
538.89 sq. metres @ €5.67 per sq. metre		= €1,555.60
Ground Floor offices/toilet block/stairwell area:		
169.49 sq. metres @ €47.83 per sq. metre		= €8,106.70
Basement 80 back to back car spaces:		
@ €100.00 per space		= €8,000.00
Workshop/Garage:		
739.13 sq. metres @ €47.83 per sq. metre		= €35,352.58
Office first floor front:		

174.94 sq. metres @ €47.83 per sq. metre	= €8,367.38
Offices first floor side:	
59.28 sq. metres @ €47.83 per sq. metre	= €2,835.36
Car Valeting Building	
65.60 sq. metres @ €39.29 per sq. metre	= <u>€2,577.35</u>
Total NAV	€16,794.97
@ 0.63%	= €735.80
	Say €735

12. In support of his valuation Mr. Ó Cléirigh introduced two comparisons, details of which are set out in Appendix 1 to this judgment.

13. Mr. Ó Cléirigh in supplementary oral evidence said that there were three areas of disagreement in his valuation approach when compared to that of Ms. Marron. In his opinion the office accommodation and customer service area in the showroom should be valued at a lower rate per square metre than the showroom proper. Secondly, in his opinion the car storage area at basement level was assessed at an excessive rate per square metre having regard to its restricted use. Thirdly there was no justification for valuing car parking spaces at surface level. As far as he could ascertain from the analysis of his comparisons it was the practice to reflect the availability of car parking in the overall rate per square metre applicable to the showroom and garage space.

### **Respondent's Evidence**

14. At the hearing Ms. Marron adopted her written précis and valuation which had previously been received by the Valuation Tribunal as being her evidence-in-chief.

15. In her evidence Ms. Marron contended for a rateable valuation of €40.00 calculated as set out below:

Showroom	708.39 sq. metres	@ €5.67 per sq. metre
Garage	739.12 sq. metres	@ €47.83 per sq. metre
1 <sup>st</sup> Floor Offices	234.22 sq. metres	@ €47.83 per sq. metre
Workshop	65.59 sq. metres	@ €39.29 per sq. metre
Basement	1,226.21 sq. metres	@ €3.92 per sq. metre
Yard	Approx 1,500 sq. metres	@ €2.12 per sq. metre

**Net Annual Value** €149,409.52

**Rateable Valuation** = Total NAV @ 0.63% = €940

**Valuation** = €940

16. In support of her opinion of net annual value, Ms. Marron introduced four comparisons, details of which are set out in Appendix 2 to this judgment. In addition to these comparisons Ms. Marron at appendix five of her précis included details of the DG Nissan car showroom premises at Liffey Valley.
  
17. Ms. Marron said in oral evidence that she agreed with Mr. Ó Cléirigh's statement that there were three areas of disagreement between them in the relation to the breakdown of the valuation of the subject property. However as far as she was concerned the valuation approach adopted by her in this case was consistent with that used when valuing other car showrooms at Airside.
  
18. When asked about the DG Nissan car showrooms at Liffey Valley, Ms. Marron said she had mainly introduced this comparison to support her valuation approach. She further agreed that none of her four direct comparisons had basement car parking facilities and said that she used her judgment in arriving at what she considered to be an appropriate rate per square metre for the basement storage in the subject property.

### **Findings**

The Tribunal has carefully considered all the evidence presented, both written and oral and has had regard to the arguments adduced by the parties and finds as follows:

1. In this appeal there has been substantial agreement between the valuers in relation to the areas of each element of the property concerned. Moreover the nature of the evidence tendered by them enabled the differences in their valuation approach to be narrowed down to three specific items. The Tribunal is indebted to the valuers for the clarity and conciseness of their evidence, which was produced in a most professional manner.
  
2. In relation to the argument that the offices at ground floor level and the showroom should be valued at a lower rate per square metre than the showroom proper, the Tribunal finds against the appellant. It appears that other showrooms in Airside are

valued on a similar basis to that used by Ms. Marron. Indeed having regard to the quality of the space available at ground floor level it is purely a matter of choice by the individual occupier as to how it is fitted out in order to best serve the business.

3. Having regard to the restricted use of the basement car parking area and its access the Tribunal is of the view that this is not reflected in the rate per square metre applied to it by the respondent's valuer which equates to 50% of that applied to the workshop area. The Tribunal considers Ms. Marron's rate per sq. metre to be excessive.
4. Ms. Marron in her valuation valued the yard area at €3,180.00. From the comparative evidence submitted there does not appear to be any consistent valuation approach to valuing surface car parking. The Tribunal notes that while €7,937.00 has been attributed to car parking at the Windsor Motors unit in Airside (Valuation Office comparison No. 3) there appears to be no value attached to the car parking at the Fangar Motors unit also in Airside (Valuation Office comparison No. 4). Similarly there appears to be no separate value attributed to the surface car parking at the Valuation Office comparisons No.1 & 2, which indeed are common comparisons. In the circumstances the Tribunal finds that there is no justifiable reason for attributing a separate figure to the surface car parking at the property concerned.

### **Determination**

Having regard to the foregoing the Tribunal determines the rateable valuation of the property concerned to be as follows:

Showroom	708.39 sq. metres	@ €5.67 per sq. metre	= €67,771.67
Garage	739.12 sq. metres	@ €47.83 per sq. metre	= €35,352.11
First floor offices	234.22 sq. metres	@ €47.83 per sq. metre	= €11,202.74
Car Valeting workshop	65.59 sq. metres	@ €39.29 per sq. metre	= €2,577.03
Basement	1,226.21 sq. metres	@ €20.00 per sq. metres	= €24,524.00
		<b>Total Say</b>	€41,427.00
Net Annual Value Say			€41,400.00
Rateable valuation @ 0.63%			€91

And the Tribunal so determines.