

Appeal No. VA06/3/040

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

Roadstone Dublin Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Quarry/Sandpit at Lot No. 9Ba, Corbally, Ballinascorney, Tallaght West, County Dublin

B E F O R E

Michael P.M. Connellan - Solicitor

Deputy Chairperson

Brian Larkin - Barrister

Member

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

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF FEBRUARY, 2007

By Notice of Appeal dated the 3rd day of August, 2006 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €200.00 on the above described relevant property.

The Grounds of Appeal are as set out in the Notice of Appeal a copy of which is attached at the Appendix to this judgment.

The appeal proceeded by way of an oral hearing which took place in the offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 the 11th day of January 2007. The Appellant was represented by Mr. Owen Hickey, BL, instructed by Mr. Hugh O'Donnell, Solicitor, Messrs Arthur Cox, Solicitors with Mr. Tadhg Donnelly, MIAVI, a valuer and associate with Messrs Brian Bagnall & Associates, Surveyors & Valuers. Mr. Tim Paul, M.R.I.C.S, C.ENG, M.I.E.I, M.I.C.E, M.I.Q of Messrs John Barnett & Associates, also gave evidence on behalf of the appellant. The respondent was represented by Mr. Colm MacEochaidh, BL, instructed by the Chief State Solicitor with Mr. Terence Dineen, B.Agr.Sc., a District Valuer in the Valuation Office.

The Property

The subject property is a working stone quarry located in South County Dublin close to the village of Brittas about one mile from Tallaght Village and eight miles from Dublin City Centre.

Valuation History

The Valuation Certificate at €200 was issued on 8th November, 2005. There was no change at Representation Stage. A first appeal was made on 12th January, 2006. No change was made at this stage and the Commissioner's decision issued on 10th July, 2006.

Legal submissions

The respondent requested the Tribunal to adopt the legal submissions filed by Mr. Colm MacEochaidh, BL in Appeal ref. **VA06/3/041 – Kilsaran Concrete** and this was acceded to by the Tribunal without objection from Counsel for the Appellant, Mr. Owen Hickey, BL.

Valuations contended for

The parties contended for the following respective valuations.

Appellant's Valuation

In his précis of evidence Mr. Donnelly outlined 2 methods of valuation with a commentary on each as set out below:

“Valuation Quarry

Method (a)

76,500 tonnes average output over 2002, 2003, 2004, and 2005

Ex pit price			€4.00 per tonne
Indexed Nov 2005 to Nov 1988	=	245/132	€2.15 per tonne
Indexation Factor		.538	
Output 76,500 tonnes @ €2.15 per tonne	=		€164,475
Royalty Rate 5% of ex pit price	=		NAV €8,223.75
			@ 63% RV €51.80

Method (b)

Output 76,500 tonnes

@ 20 cent per tonne		€15,300 NAV
@ 63%	=	RV €96.39

Buildings

As per Revision Officers Report

NAV €322.55	@ .63%	=	RV €20.33
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Total	Method (a)	Method (b)
1 Quarry	RV €51.80	€96.39
2 Buildings	<u>RV €20.33</u>	<u>€20.33</u>
	RV €72.13	€116.72

Comment

Method (a) is in strict accordance with the Valuation Office instructions to Valuers and the maximum royalty rate of 5% has been adopted to take account of disabilities.

Method (b) is in accordance with the levels established in Valuation Tribunal decisions and consequently agreements with the Valuation Office.

I recognise that there is a difference in the valuations as a result of using different valuation methods. Experience has taught me that the tone of the list approach is

highly regarded by all parties and as such the calculation as outlined in method (b) could be the preferred method to be used.

My opinion of value would be to rely on the valuation as outlined in method (a) as it is in accordance with the “Instructions to Valuers” and is based on a scientific approach which reflects normal practice in the industry.”

Respondent’s Valuation

<i>“Buildings</i>	<i>agreed NAV</i>	=	3,228
<i>Output</i>	<i>84,000 tonnes @ 36.3 c/t</i>	=	30,492
			33,720
	<i>Total NAV</i>		33,720
	<i>RV @ 0.63%</i>		212.43

Valuation Office Valuation €200.00”

Findings

1. The Tribunal is of the view that similar issues touching on quantum obtained in both **VA06/3/041 – Kilsaran Concrete** and the subject **Roadstone Dublin Ltd.** with the same set of comparisons being re-introduced in the respective préces of evidence exchanged and filed in advance of Hearing.
2. It was agreed by both parties that those issues which were debated and clarified to the satisfaction of the Tribunal in Kilsaran would not subsequently be revisited at the Hearing of the subject appeal.
3. The Tribunal listened to lengthy expert evidence adduced by both Mr. Tadhg Donnelly, Valuer and Mr. Tim Paul, Chartered Minerals Surveyor, on behalf of the appellant and by Mr. Terence Dineen representing the respondent.
4. The appellant’s approach to output assessment and the respondent’s approach to methodology in the Kilsaran case were re-affirmed in the subject’s De Selby Quarry case

with RV €141 adopting the appellant's output figure calculated as set out below.

Buildings- agreed NAV	=	€3,228
Output 76,500 tonnes @ a royalty rate of 25 cents per tonne	=	€19,125
Total NAV	=	€22,353
RV @ 0.63%	=	€140.82

Say RV €141

This again involved the rejection of the "Guidelines on Instructions to Valuers" (September 1999) in favour of the comparative method. The one-off significance of the Luas Project and associated ballast demand is ignored for the purposes of this calculation.

And the Tribunal so determines.