

Appeal No. VA08/1/005

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

Donal O'Donovan

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Store, Yard at Lot No. 17b/1, Corran South, Cloonkeen, Skibereen, County Cork.

B E F O R E

Michael P.M. Connellan - Solicitor

Deputy Chairperson

Mairéad Hughes - Hotelier

Member

Michael F. Lyng - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 4TH DAY OF JULY, 2008

By Notice of Appeal received on the 17th day of January, 2008, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €9.00 on the above-described relevant property.

The grounds of Appeal are 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 held in the offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 21st April, 2008. At the hearing the appellant represented himself and the respondent was represented by Mr. Don Donovan, B.Sc, MIAVI, a Valuer with the Valuation Office.

Location

The property is located in a rural area approximately 3 km north of the village of Connonagh, Co. Cork. Connonagh is on the N71 which is the main Skibbereen to Clonakilty road. The village is 14 km to the east of Skibbereen and 6 km to the west of Rosscarbery.

Description of Property

It consists of 3 stores and a concrete yard. Block No. 1 is an older type structure which has concrete walls and a barrel shaped corrugated iron roof with an area of 121.83 sq. metres. Block No. 2 is a modern steel framed industrial style building with mass concrete and single clad walls. The eaves height is 5.8 metres with a single clad roof. There are offices running down the eastern wall of this building. The area of this building is 445.25 sq. metres. Block No. 3 consists of a basic lean-to type structure with an area of 84.15 sq. metres. There is a concrete yard (area 673.8 sq. metres) which is enclosed with a wire fence.

Valuation History

At the 2005 revision, the property was valued at €14. On appeal the valuation was reduced to €8. In 2007 it was listed for revision following a request from Cork County Council. In January, 2007 it was valued by Mr. Donovan at €47. He did not gain access to the building and made his valuation by taking dimensions from plans obtained from Cork County Council. Mr. O'Donovan appealed this valuation in June, 2007. In this appeal he stated that the property was agricultural and therefore a reduced valuation should apply. The Appeal Officer, Mr. Pascal Conboy, met with the appellant on 4th December, 2007. Mr. Conboy surveyed the buildings. A valuation was prepared based on the following:

1. The dimensions as obtained by Mr. Conboy were to be substituted for those scaled from the plans by Mr. Donovan;
2. Mr. Conboy excluded the entire of Block No. 3 and ¼ of Block No. 1 based on the assumption that these areas were agricultural in use.

He reduced the rateable valuation to €39 based on his assessment. The appellant appealed against this valuation.

Appellant's Evidence

Mr. Donal O'Donovan (the appellant herein), having taken the oath, stated that the hereditament under appeal was situated approximately 3 miles north of Leap village, which is about 6 miles from Rosscarbery on the N71. It is in a very remote area. The access road to the property is approximately 3 metres in width. The road surface is not good. The disadvantages of this are that a lot of large trucks cannot travel up this road. Rigid lorries can only get to the premises, articulated lorries can't. There are quite a lot of bends on the road, some very sharp.

The property originally consisted of an old creamery building (Block No. 1 in the Valuation Report). It was closed in 1947. The appellant purchased some land around these premises in 1995 and the subject premises about 2 years later. These buildings stand on about $\frac{1}{4}$ of an acre. They were in a dilapidated condition as they had been changed from a creamery to a piggery. He said that he had re-roofed it with a single skin corrugated roof. He stored building material in it as he was a builder as well as a farmer. He mainly stored doors in it but he had lost about 150 doors as a result of dampness.

In or about the year 2000 he constructed a new building on the site (Block No. 2 in the Valuation Report). He had obtained planning permission for agricultural use and for the storage of materials. He stored building materials as well as farm tractors in it. He said Block No. 1 was almost empty as it was not suitable for storage of materials. He used it only to store machinery, tractors, harrows and other farm machinery.

The new building (Block No. 2) is used for storage of building materials and on occasion a tractor. This building has a single skin roof and is not built to a high standard. The walls are of solid mass concrete. It is 90ft x 50ft and has single phase electricity.

He pointed out that there is a lake about 200 metres from this building and since it was built the building has been flooded due to rising water levels. The floor is not insulated, it is concrete and it is damp. He said that he could not let this building as it has very limited use. There was no other similar type building in the surrounding area. He said Mr. Donovan's

(Revision Officer) comparisons were all on or near the N71 roadway and commented on them as follows:

- (1) Mrs. Mary O’Driscoll – This, he said, is a garage on the N71. It has a valuation of €8.28. The building is in good condition.
- (2) Drinagh Co Op is on the N71 and is about 3½ miles from his premises. It has petrol pumps and would have a large turnover. It also has a grocery shop. The roof is asbestos as it was built around 1960. He said he believed it had solid mass concrete walls and was 2,237 sq. metres in area whereas his building was about 700 sq. metres. These premises had a valuation of €87.50.
- (3) C&C Joinery – He said that he was not well acquainted with these premises as they are 10 – 12 miles away from his premises. They are in an up-market area and on a wider road. The RV is €25.

Mr. O’Donovan then commented on comparisons suggested by himself which were also listed in the respondent’s précis.

- (4) Andersons - The location was completely different. It carries on an industrial business as well as being a tyre centre, one of the biggest in Cork. It is about 1½ miles from Rosscarbery and is much more up-market than his premises. It has a shop, store and petrol pumps. The RV is €60
- (5) Drinagh Co Op – This is a branch of Drinagh Co Op referred to at No. 2 and is in the village of Connonagh on the N71 and about 3 miles from his property. It has a shop, store and petrol pumps. The RV is €31.74.
- (6) Ovne Antiques – this is an old mill converted into an antique shop and it is very small. The RV is €.
- (7) Cronins – this is a D.I.Y. store and testing centre for cars etc. It carries on a large mechanical engineering business – precision engineering. It is a very modern building, insulated and double skinned with three phase electricity. The R.V. is €180.

Mr. O’Donovan then referred to a report which he had obtained from Mr. John Hodnett, MIPAV, Clonakilty, which had already been lodged with the Tribunal. Mr. Hodnett valued the property under appeal at €190,000 and estimated the yearly rental at €5,500. He pointed out the limited use of the property. Mr. O’Donovan contended for a valuation of €20 on the subject property.

Cross examination by Mr. Donovan

Mr. O'Donovan said that Mrs. O'Driscoll's premises is about 200 metres from the N71 whereas his property is about 3 miles from same and about 2¾ miles from Connonagh village. He said that C&C Joinery was about 1 mile from the N71 and was on a much wider road, about 6 metres wide. It does not have profile to a main road. Andersons, he said, was about ½ mile from the N71 and is on the main Rosscarbery - Glandour road, a road which is about 6 metres wide. He pointed out that all of these premises had three phase electricity.

Respondent's Evidence

Mr. Don Donovan, having taken the oath, said that he had no issue with the vast majority of what the appellant had said in evidence. He accepted that the premises were in a very rural location, on a poor road with limited access. He was of the view that all of these factors had been accounted for in his determination of the valuation. He pointed out that three of the comparisons were very similarly located and were of very similar construction.

Andersons was on a marginally better road, it was wider and with a better surface but at the same time it was a narrow country road. It was not in a much more upmarket location than the appellant's property. It's about 1½ miles from the N71. In relation to Mrs. O'Driscoll and C&C Joinery, he said that Mrs. O'Driscoll's was a good basic building and that was how he would describe the appellant's property, as described at Block No. 2 in his report. Blocks No. 1 and No. 3 are of much poorer quality. He maintained that Mrs. O'Driscoll's, which had an RV of €38.28, was a good comparison with the property under appeal. In relation to C&C Joinery, he maintained that it was a workshop off the N71 and was a good comparison as it had a mix of good and poor quality buildings.

Dealing with Mr. Hodnett's report he said that he did not think that current letting values were extremely relevant. He believed that the appellant's property would fetch €2 to €3 a square foot.

Cross examined by Appellant

Mr. Donovan said that in relation to the Anderson property he agreed that the road was a poor quality country road. It was marginally wider than the road leading to the appellant's property but he could not give a width for the road. He agreed that it was a road much used by tourists to the area. He said that Mrs. O'Driscoll's premises was about 200 metres from the N71 but

that he was not familiar with the road. He accepted the appellant's evidence in relation to this. He agreed that he did not know the road leading to C&C Joinery and he did not know the exact location of these premises.

Findings

The Tribunal, after careful consideration, finds:

- (1) The appellant's premises are in a very rural location, on a poor road, with limited access.
- (2) The original rateable valuation was reduced by the Appeal Officer, Mr. Conboy, from €46 to €39. He excluded the entire of Block No. 3 and ¼ of Block No. 1 from the valuation on the grounds that these areas were agricultural in use.
- (3) Block No. 2, which is the main building, is a modern steel framed industrial style building with mass concrete and single clad walls. It is 90ft x 50ft with eaves height of 5ft 8 inches. There are offices running down the eastern wall of the building.

Determination

Taking into consideration:

- (1) the location of the property;
- (2) the reduction in valuation already made by the Appeal Officer herein;
- (3) the size and composition of the main building and the poor condition of Blocks No. 1 and No. 3 and
- (4) the comparisons given by the parties

the Tribunal determines that the valuation of €39 as made by the respondent is fair and reasonable. Sufficient allowance has been made for any of the disadvantages alleged by the appellant. The Tribunal therefore affirms the rateable valuation of €39 and disallows the appeal made herein.

And the Tribunal so determines.