

Appeal No. VA10/5/002

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

Simon MacKell

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Property No. 2195188, Office (over the shop), Unit 3B, Main Street, Ongar Village,
County Dublin

B E F O R E

John Kerr - Chartered Surveyor

Deputy Chairperson

Veronica Gates - Barrister

Member

Patrick Riney - FSCS.FIAVI

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF DECEMBER, 2010

By Notice of Appeal dated the 2nd day of June, 2010 the appellant appealed against the determination of the Commissioner of Valuation in fixing a valuation of €23,000 on the above relevant property.

The Grounds of Appeal are on a separate sheet attached to 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 Tribunal Offices on the 18th day of August, 2010. The appellant Mr. Simon MacKell, Managing Director of Ekman Ireland Ltd, represented himself and the respondent was represented by Ms. Deirdre McGennis, BSc (Hons) Real Estate Management, MSc (Hons) Local & Regional Development, MIAVI, a valuer in the Valuation Office. Mr. Joseph McBride, valuer and Team Leader from the Valuation Office was also in attendance.

The Tribunal was furnished with submissions in writing on behalf of both parties. Each party, having taken the oath, adopted his/her précis and valuation as their evidence-in-chief.

Valuation History

The property was the subject of a Revaluation of all rateable properties in the Fingal County Council Area:-

- A valuation certificate (proposed) was issued on the 16th June 2009. The property had a value of €23,000.
- Representations were received for this property and the valuation remained unchanged at €23,000.
- An appeal was lodged on 4th February 2010.
- The first appeal was concluded with the valuation remaining unchanged at €23,000.
- An appeal was lodged to the Valuation Tribunal on 2nd June 2010.

The Property

Unit 3B, First Floor, Main Street, Ongar Village, Dublin 15.

Location

The property is located on Main Street, Ongar Village, Northwest County Dublin. It is understood that Ongar Village is located approximately 1.5km south of Clonee and approximately 1.7km west of Clonsilla. Blanchardstown Shopping Centre is approximately 3km east of the subject property.

Description

The subject property is described as an office premises located at the first floor level of a mainly three storey terraced building, with retail use on the ground floor. The main access is

through a shared hallway and staircase from the Main Street which is used for both the first and second levels.

Accommodation

The subject property was measured on a Net Internal Area basis.

Agreed floor area (NIA) = 92.30 sq. metres.

The Appellant's Case

Mr. MacKell introduced himself as the Managing Director of Ekman Ireland Ltd and commenced his evidence by referring to correspondence from Mr. Michael Healy of Savills dated 18th January 2010 which addressed pertinent sales and rental issues in the subject area in 2005. He stated that Ongar Village was in the very early stages of development at that time, and that there were no rentals being achieved. Accordingly, Mr. MacKell said, he had to assume that the Valuation Office had computed the valuation on the subject relevant property based only on NAV valuation of other comparable properties.

Mr. MacKell said that he had submitted documentation to support his argument to the Valuation Office and believed that they had chosen to ignore its contents and consequently he filed the instant appeal to the Valuation Tribunal. The appellant felt that his case was very simple and straight-forward and advised that he was contending for a lesser valuation sum of €19,870 and was not disputing anything else in relation to the size of the unit or any other details relating thereto.

Under cross-examination by Ms. McGennis, Mr. MacKell confirmed that the initial €20 per sq. foot quoted by the letting agent on the subject property was just a quoting rent. He also explained that Ongar Village was on the edge of Fingal and felt that it was more comparable with properties in Co. Meath. He said that Clonree was probably the closest village to Ongar and most likely closer than Blanchardstown. Ongar is, he explained, on the administrative boundary of Fingal Co Council (FCC). Mr. MacKell was of the opinion that it was difficult to make a comparison between Ongar and other parts of Dublin 15, having regard to its distance from the centre of FCC.

Ms. McGennis asked Mr. MacKell if he was aware that under the 2001 Valuation Act, the Valuation Office was required to compare the subject property with other properties in the same Rating Authority area. Mr. MacKell acknowledged this point.

The Respondent's Case

Ms. McGennis referred in some detail to her précis of evidence and in particular to pages 3 and 4 which provided details as to the location, description and accommodation of the subject property. Analysing the valuation, Ms. McGennis pointed out the first floor offices of 92.30 sq. metres at €250 per sq. metre produced a rounded valuation figure of €23,000.

Reviewing her comparison property details, Ms. McGennis referred to:

- **Comparison 1** - Millimeter Design Ltd, Unit 3D, Main Street, Ongar Village, Dublin 15. This unit is located in the same building as the subject relevant property at second floor level, is of similar size to the subject and was assessed at €200 per sq. metre.
- **Comparison 2** – Early Learners Montessori, Unit 9B, Main Street, Ongar Village, Dublin 15. This unit is located in the same building at first floor level with a floor area of 49.32 sq. metres and assessed at a valuation of €250 per sq. metre.
- **Comparison 3** – Curves, 8/9 Sweeney Mews, Ongar Village, Dublin 15. This unit is located behind the Main Street in Ongar Village at first floor level. The area is 124.92 sq. metres and it is assessed at €250 per sq. metre.

Under cross-examination by the Tribunal, Ms. McGennis confirmed there was shared access to both her comparisons 1 and 2, with separate access available to her comparison 3. She also confirmed there was no lift access to the subject.

Findings

The Tribunal has carefully considered all the evidence both written and oral and the arguments adduced by the parties and finds as follows:-

1. Section 48(3) of the Valuation Act, 2001 sets out the meaning of “net annual value” (NAV) in this circumstance.

2. The Tribunal notes the respondent's evidence of comparative NAV rates per sq. metre assessed on the revaluation of similar office properties in the rating area of FCC.
3. In the absence of market rental data from the appellant to refute or challenge the validity of such NAV rates per sq. metre adopted by the respondent in her Comparison properties No's 1, 2 & 3, and having regard to Section 63 of the 2001 Valuation Act, the Tribunal is required to consider the information and evidence relied upon by the Commissioner of Valuation in this circumstance to be fair and reasonable, subject only to the adjustment cited in 4 hereunder.
4. The Tribunal is of the opinion in this case that a 5% allowance should be applied to take reasonable account of the shared access and the lack of a lift facility to serve the subject property.

Determination

Having regard to the above the Tribunal determines the valuation of the property concerned as follows:

First floor offices 92.30 sq. metres @ €250 per sq. metre = €23,075

Less 5% allowance = €21,921.25

Say €22,000

And the Tribunal so determines.