

Appeal No. VA10/5/009

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

Joseph White

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Property No. 2164567, Office (House) at 3A Station Road, Portmarnock, County Dublin.

B E F O R E

Maurice Ahern - Valuer

Deputy Chairperson

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

Member

Veronica Gates - Barrister

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18TH DAY OF JANUARY, 2011.

By Notice of Appeal dated the 16th day of July, 2010 the appellant appealed against the determination of the Commissioner of Valuation in fixing a valuation of €9,390 on the above described 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 offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 16th day of November, 2010. At the hearing, the appellant Mr. Joseph White represented himself and Ms. Andrea Sloan, BSc. (Surveying), MIAVI, a Valuer in the Valuation Office, appeared on behalf of the respondent. Each having taken the oath adopted their précis and valuation which had previously been received by the Tribunal and exchanged with the other party as his/her evidence-in-chief.

The Property

The subject property comprises a detached single storey office unit situated to the side of a private house. To the rear of the subject there is a vehicular repair workshop. The house, the workshop at the rear and the subject property all share the same access from the public road. There is limited parking available to the front of the property.

Location

The property is located at Station road, Portmarnock, Co. Dublin and is approximately 1.2km west of Portmarnock village and 50 metres east of Portmarnock DART station. The property consists of 65.24 sq. metres of ground floor office accommodation.

Tenure

1. The property was let in June 2006 on a yearly lease of €12,000 per annum with the landlord responsible for internal and external repairs and building insurance.
2. The property was again let from 1st October 2009 to 31st March 2010 at €7,200 per annum with the tenant responsible for internal repairs and building insurance. The property was vacated by the tenant in July 2010.
3. On 1st August, 2010 the property was rented for €5,200 per annum. This deal fell through and the property is now vacant.

Valuation History

- 16th June, 2009 - Draft Certificate issued with a Valuation of €1,090.
- 1st July, 2009 - Representations received.
- 11th December, 2009 - Final Certificate issued with a Valuation of €10,430.
- 4th February, 2010 - Appeal submitted to the Valuation Office.
- 22nd June, 2010 - The Appeal Manager issued the Valuation at €9,390.

- This decision was appealed to the Valuation Tribunal.

Appellant's Evidence

Mr. White took the oath and adopted his letter to the Tribunal dated 2nd November 2010 as his evidence-in-chief. Mr. White made the following points:-

1. The property was purchased in 1998 and An Bord Pleanála granted planning permission for a development on the site.
2. Fingal County Council would not allow a connection to the main sewage across the road.
3. The property is located in front of a mechanic's garage/workshop which is powered by a generator giving rise to constant noise and fumes.
4. Neither the office nor the workshop at the rear are connected to foul or waste water drains as the council has not provided these basic services.
5. The office is connected to a septic tank and because there are no waste services in the area, the percolation area for this tank floods during heavy rainfall and emits a foul odour. During heavy rainfall a part of this office is restricted due to flooding.
6. The subject office is not connected to a mains water supply and water is provided by means of a connection to the nearby house and this does not allow for good water pressure.
7. The electricity to the workshop is provided by means of a diesel generator and this emits constant noise and fumes.
8. The subject property and the workshop at the rear and the adjoining house all have a shared access.
9. Due to the above problems the subject property has never been let on a long-term lease due to a number of circumstances, but mainly because of its location and lack of basic services such as drainage and access.

Mr. White referred to the Valuation Office comparisons and stated that none of these are relevant in this case. He stated that all the comparisons are let on a long-term lease; that they are all owner-occupied except comparison 1; and that all have services provided. Mr White observed that Ms. Sloan included in her précis an advertisement for the subject property as "Office to let" and that the description of the advertisement said it is suitable for a doctor's surgery or office use. He stated that the advertisement also stated all main services are

available and connected to the property and the rent sought is €12,000 per annum. Mr. White said that the advertisement in that particular brochure was not accurate.

Respondent's Evidence

Ms. Sloan, having taken the oath, commenced her evidence by adopting her written précis as her evidence-in-chief. She stated that the subject property is located at Station Road, Portmarnock, Co. Dublin which is approximately 15km north east of the city centre and 3km south of Malahide. It is 1.2km west of Portmarnock village and 50m east of Portmarnock DART station. She stated that the subject property comprised a detached single-storey office unit situated to the side of a private house. She stated that it is finished to a good standard throughout and there is parking available to the front of the property. At the rear of the office there is a detached workshop unit with a separate valuation. She provided a location map of the area; she also provided photographs of the subject. She confirmed that the subject property was measured on a net internal area basis and comprised a ground floor office of 65.24 sq. metres. The property was the subject of revaluation, as one of all rateable properties in the Fingal County Council area. The valuation order of Fingal County Council specifies 30th September, 2005 as the valuation date.

Ms. Sloan contended for a valuation of €9,390 calculated as follows:-

Ground Floor 65.24 sq. metres @ €160 per sq. metre	=	€10,438.40
Less 10%	=	<u>€ 1,043.00</u>
		€ 9,395.40
Say		€9,390.00

The valuation was reduced by 10% on appeal to allow for location and condition of the property.

- **Comparison 1:** Ford Design Company, Turnapin Cottages, Cloghran, Dublin 17. Property Number 2173023. Valued at €8,280 on the 30th September, 2005.

Ground Floor Office	25.14 sq. metres @	€200 per sq. metre	€5,028
Portacabin	40.70 sq. metres @	€80 per sq. metre	<u>€3,256</u>
Total			€8,284

No representations or appeals submitted.

Ground floor office situated to the side of a domestic house, in a small old housing estate, approx 1 kilometre from the Swords Road (R132).

- **Comparison 2:** Dr. Garrett May, 1 The Dunes, Portmarnock, Co Dublin. Property No. 353026. Valued at €17,920 on 30th September, 2005.

Ground Floor Office	83.05 sq. metres	@	€200 per sq. metre	€16,610.00
First Floor Store	7.28	@	€180 per sq. metre	<u>€ 1,310.40</u>
Total				€17,920.40

No representations or appeals submitted. Ground floor of house converted to doctor's surgery. First floor in use as dental surgery valued separately.

- **Comparison 3:** Michael Joseph Cosgrave, 22 College Street, Baldoyle, Dublin 13. Property No. 379654. Valued at €7,170 on 30th September, 2005.

Ground Floor Office	35.85 sq. metres	@	€200 per sq. metre	<u>€7,170</u>
Total				€7,170

No representations or appeals submitted. Single storey office accommodation, in use as a local councillor's office, adjacent to occupier's house.

- **Comparison 4:** Dr. Sean O'Toole, 22 Broadstone Road, Baldoyle, Dublin 13. Property No. 379622. Valued at €6,540 on 30th September, 2005.

Ground Floor Office	32.74 sq. metres	@	€200 per sq. metre	<u>€6,548</u>
Total				€6,548

No representations or appeals submitted. Single storey office, in use as a doctor's surgery.

- **Comparison 5:** Dr. Michael Cox, Rathbeale Road, Swords. Property No. 356467. Valued at €10,350 on 30th September, 2005.

Ground Floor Office	41.40 sq. metres	@	€250 per sq. metre	€10,350
Portacabin				
Total				€10,350

No representations or appeals submitted. Single storey semi-detached office unit in use as a doctor's surgery attached to a private residence.

Ms. Sloan also provided photographs of all the comparisons and a location map of the comparisons.

In response to a question by the Tribunal, regarding the problems Mr. White had with the property, Ms. Sloan said she agreed with all the points made by Mr. White and confirmed that all her comparisons were owner-occupied, except comparison number 1 and all had main services provided.

Findings

The Tribunal, having carefully considered all the evidence and arguments put forward by the parties, makes the following findings:

The Tribunal agrees that it is very difficult or nearly impossible to let the subject property due to:

1. Lack of services.
2. Difficulty in retaining tenants. (Three tenants have occupied this property since 2008.)
3. The garage at the rear causing noise and general pollution.
4. The shared access namely the subject property, the workshop at the rear and the adjoining house.

Taking account of the problems associated with the subject property, the Tribunal considers that a further reduction of 15% on the NAV on the subject property is in order.

Determination

The Tribunal considers €8,000 to be a fair and reasonable Net Annual Value on the subject property, calculated as follows:

NAV	€9,390.00
Less 15% discount	<u>€1,408.50</u>
	€7,981.50
RV Say	€8,000

And the Tribunal so determines.