

Appeal No. VA14/5/334

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

**Commercial Rowing Club**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the issue of Quantum of Valuation in respect of:**

Property No. 732845, Leisure (Club House), Floors 0, 1, 10 Chapelizod Road, Phoenix Park,  
County Borough of Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 19<sup>TH</sup> DAY OF JANUARY, 2016**

BEFORE:

**Rory Lavelle – MA, FRICS, FSCSI, MCI Arb**

**Deputy Chairperson**

**James Browne –BL**

**Member**

**Thomas Collins –PC, FIPAV, NAEA, MCEI, CFO**

**Member**

By Notice of Appeal received on the 3<sup>rd</sup> day of September, 2014 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a net annual value of €32,200 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

*"Valuation is excessive and unsustainable taking account of the Valuation Act 2001".*

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence adduced before us on the 29<sup>th</sup> day of May, 2015 by Mr Mark Kelly BSc (Hons Surv) MSCSI MRICS for the Appellant and by Mr Anthony Mulvey, BSc (Hons) Surv, Dip F&A of the Valuation Office for the Respondent,

**DETERMINES**

That the net annual value of the subject property be as set out below:

€23,000.

**The reasons being as follows:**

The property is situated in a particularly suitable location for a Rowing Club.

The building is purpose-built for its function having been rebuilt in 2010 after being destroyed by fire. The agreed floor area is 920.22 sq. metres.

The respondent applies a rate of €35.00 per sq. metre to the Club House and the Appellant €20.00 per sq. metre.

Six Rowing Clubs are located on this stretch of the River, two of which are exempt from rates, three of which are under appeal and the last one, Municipal Rowing Club, is dealt with below.

The comparisons put forward are all of Club Houses on the list, no market evidence is provided.

The Respondent's case stated that there were 70 Club Houses in the Dublin City Council area and of these only three are before the Tribunal, all of which are Rowing Clubs.

The agreed method of valuation is rate per sq. metre. The contractor's method would lead to a higher valuation in this case. The profits method was not used but the Appellant did produce accounts to show that the proposed NAV could not be sustained.

Arguments that the Club House turnover could be improved by functions is somewhat negated by the presence of six other clubs in the vicinity and the Rules of the Club.

The comparisons put forward by the Respondent include:

- Poolbeg Yacht & Boat Club – 438.61 sq. metres @ €40.00 per sq. metre and 95 berths @ €300 per berth.
- Clontarf Yacht & Boat Club – 539.82 sq. metres @ €45.00 per sq. metre and €20.00 per sq. metre for stores.
- Two GAA Clubs – Liffey Gales, Ballyfermot @ €35.00 per sq. metre for 1136.40 sq. metres and Raheen GAA Club, Dublin 5 – 1236.19 sq. metres @ €40.00 per sq. metre.
- Homefarm Football Club, Dublin 9 – basic building 131.46 sq. metres, changing rooms 73.6 sq. metres @ €35.00 per sq. metre, porta cabin changing rooms at €30.00 per sq. metre and steel container 14.40 sq. metres @ €25.00 per sq. metre.
- Municipal Rowing Club (Dublin City Council), Chapelizod Road, Islandbridge – 319.86 sq. metres @ €40.00 per sq. metre plus mezzanine stores 45.25 sq. metres @ €10.00 per sq. metre. The Respondent concedes that this would have been reduced if appealed.

The Appellant's comparisons include:

- Good Counsel GAA Club, Dublin 8 – Club House @ €35.00 per sq. metre and 81 sq. metres of stores @ €25.00 per sq. metre.
- Crumlin GAA Club, Dublin 12 – 780.80 sq. metres @ €35.00 per sq. metre and stores 77.40 sq. metres @ €25.00 per sq. metre.
- The Appellant also referred to Garda Rowing Club, Chapelizod Road, as being on a larger site with 80 car spaces.

In the absence of market informers the comparisons put forward are all emerging 'tone of the list' evidence. Further, the comparisons are not Rowing Clubs situated on a river with the exception of Municipal Rowing Club which the Respondent concedes would have been reduced on appeal and the occupier is Dublin City Council and a particular set of circumstances apply that reduce the weight, if any, that can be applied to this comparison.

Comparisons of other types of Club House which are smaller or situated in more populated areas and are suitable for other sporting uses are of limited benefit in arriving at an NAV. This is particularly the case for the GAA and Soccer Clubs which have certainly greater potential to generate an income from their Club Houses and a larger membership.

Taking into account location factors, the purpose-built nature of the building, the presence of other Rowing Clubs at this location and the limited membership of the Club the Tribunal has applied a rate of €25.00 per sq. metre to the Club House element and reduced the valuation.

0	Club House	613.48 sq. metres	@ €25.00 per sq. metre	=	€15,337.00
1	Club House	306.74 sq. metres	@ €25.00 per sq. metre	=	<u>€ 7,668.50</u>
					€23,005.50
				Say	€23,000.00

And the Tribunal so determines.