

Appeal No. VA93/3/019

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 1988
VALUATION ACT, 1988

Balcas (Kildare) Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Factory and Land at Map Ref: 1Aa, Townland of Arthurstown, E.D. Kill, R.D. Naas, Co. Kildare
Quantum

B E F O R E
Henry Abbott

S.C. Chairman

Brian O'Farrell

Valuer

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 26TH DAY OF JANUARY, 1994

By Notice of Appeal dated the 5th day of August, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £450.00 (buildings) on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that:-

- "(1) the valuation is excessive and inequitable.
- (2) the valuation is bad in law."

The Property

The property comprises an industrial joinery factory on a site of about 23 acres with a road frontage of about 250 meters.

The factory specialises in the production of "MDF" timber products within a range of mainly single-storey buildings which can be categorised into three divisions as follows:-

(1) **Two-storey former dwelling house now as offices.**

Located adjoining the public roadway this building comprises a 2 storey concrete and slate structure originally built as a private dwelling but more recently in use as office accommodation. Floor area extends to about 1,200 square feet and it is in reasonable condition although somewhat restricted in layout on account of nature of construction.

(2) **A range of single-storey mainly corrugated iron clad buildings comprising workshop/joinery building, open-sided timber storage areas, plant and dust collection houses, a purpose built kiln together with extensive concrete covered yards.**

These can be divided into a joinery workshop with lean-to, two open-sided timber storage buildings, a purpose built kiln and service buildings such as boiler house, dust collection area etc. These are old type structures constructed of mainly corrugated iron clad walls and roofs supported on structured steel and/or timber frames. The timber storage areas are open sided and with rough store finish floors. The kiln is purpose built of aluminium clad walls and roofs and concrete floors. The building is compartmentalised into individual drying/treatment bays each with full height sliding access doors. Warm dried air is induced at above floor level and extracted by means of extractor fans mounted at roof level. In its present state this building could have no alternative use value. The boiler house, switch room and dust collector areas adjoin this and are constructed of corrugated iron and steel. The boiler house accommodates a main and standby boiler with ancillary works. Floor area for the joinery workshop amounts to about 9,000 square feet; the combined timber storage sheds to about 28,250 square feet; the kiln to about 3,060 square feet and plant buildings to about 2,100 square feet. The yard areas would amount to close on 30,000 square feet.

(3) **A new single-storey modern factory building with in-built office/canteen**

facilities.

A modern rectangular-shaped single storey structure extending to about 22,000 square feet with a small in-built two storey office/toilets/canteen/cloaks area. This building is now the principal production unit on the site used for the manufacture of "MDF" products a synthetic timber laminate. The building has uninterrupted floor area and eaves height of c. 5.5 metres. Construction is of portal steel frames housing 10' high concrete block infill rising walls with insulated metal deck cladding overhead under pitched insulated metal deck roof supported on steel frames. The floor is smooth finished concrete. The internal office/canteen building is constructed of concrete block and timber.

Tenure

The property is held in freehold.

Services

Mains, water and three phase electricity are connected.

Valuation History

The property was listed by Kildare County Council for 1992/3 Revision with a request to value "extension to factory". It was described as offices, stores and land, occupied by Structural Softwoods Limited with a valuation of £270.00 on buildings. This valuation had stood since 1984 when it was reduced at First Appeal from £335.00. Prior to that it was valued as a Land Commission house, offs and land at £5.50. At 1992/3 Revision the valuation was increased to £490.00, to take account of the new factory. This was subsequently appealed and the R.V was reduced to £450.00 by the Commissioner of Valuation, and it is against this figure that the subject appeal has come before the Tribunal.

Written Submissions

The appellant delivered a précis of evidence which was received on the 13th of December, 1993 and the respondent's précis of evidence was received on the 10th of December, 1993.

Oral Hearing

The oral hearing took place in Dublin on the 17th of December, 1993. Mr. Alan Mc Millan, an Associate Member of the Society of Chartered Surveyors and a Director of Messrs. Donal

O'Buachalla & Company Limited appeared for the appellant and Mr. Denis Maher a Valuer with 18 years experience in the Valuation Office appeared for the respondent.

From the outset it appeared that the older buildings were somewhat unusual but were functional nevertheless. The new factory attracted a considerable debate and Mr. Mc Millan urged that same ought to be compared with the Atlantic Tank Factory which had a rent per square foot of £1.75. Mr. Maher argued that not all the Atlantic Tank Factory appearing in the photographs offered had in fact been valued. Mr. Mc Millan also urged the Tribunal to disregard Mr. Maher's comparison No. 3 as it was on the Naas Road at the Red House and while similar to the new factory in the subject premises was in a much better location and only one-third of the size. The Tribunal indicated that it would not take the Slane Seed comparison into account to any significant extent as that was valued on the basis of a significant change in the local trading environment. Mr. Mc Millan argued that the kiln in the subject was valued on the basis of the Galway comparison and that the nature of the business carried on in the subject was not such that the kiln could be used to maximum effect.

Findings

The Tribunal finds that the subject is a serviceable complex which should attract a significant level of valuation. However, the Tribunal is anxious to ensure that the valuation would be comparable to other premises in the locality. Having regard to the valuations of such premises and the comparability thereof and having regard to all the circumstances of the case the Tribunal determines the valuation of the premises to be £370.00 which with the rateable valuation of land of £18.35 makes the total valuation of £388.35.