

Appeal No. VA96/4/021

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

**Michael Hurley**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Garage/Filling Station at Map Ref: 5, Townland: Clogheenavodig, ED: Ballymodan, RD:  
Bandon, Co. Cork  
Quantum

**B E F O R E**

**Con Guiney - Barrister at Law**

**Deputy Chairman**

**Barry Smyth - FRICS.FSCS**

**Member**

**Finian Brannigan - Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 29TH DAY OF JULY, 1997**

By Notice of Appeal dated the 14th August, 1996 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £90 on the above described hereditament.

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

- "1. The valuation is excessive and inequitable.**
- 2. The valuation is bad in law."**

**The Property:**

The property is located on the edge of Bandon town, which is approximately 20 miles south west of Cork city. It consists of an industrial style building situated on a site of about 2 acres used as a sales outlet and repair garage for farm machinery.

The buildings are constructed of concrete block and metal deck walls with metal deck roofs. There is an office and sales area to the front, with a workshop to the rear which is 20 ft in height. There is also a separate store to the side. There is a hard core yard to the front used for display purposes.

**Accommodation:**

The accommodation agreed between the parties is as follows:-

Shop/Office	2,501 sq.ft.	(232 sq.m.)
Workshop	4,141 sq.ft.	(385 sq.m.)
Store	1,201 sq.ft.	(111 sq.m.)
Hard core display yard to front	31,300 sq.ft.	(2,907 sq.m.)

**Valuation History:**

The subject premises was revised in November, 1995 and the rateable valuation of £20 was increased to £90. The previous rateable valuation had related to the yard only. An appeal was made to the Commissioner of Valuation but no change was made at First Appeal. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

**Written Submission:**

A written submission was received on the 24th April, 1997 from Ms. Sheelagh O'Buachalla, BA, an Associate of the Society of Chartered Surveyors and a Director of Donal O'Buachalla & Company Limited on behalf of the Appellant.

In her written submission, Ms. O'Buachalla described the subject premises and set out its valuation history, location and areas. She said that the yard had been in the ownership of the Appellant since the 1970's and that the buildings were constructed in 1994/1995 at a cost of £80,000. She said that the building is of basic construction and the location very rural. She said that the hard core area is not level and sloped towards the yard.

In support of her valuation, Ms. O'Buachalla set out details of four comparisons. These comparisons were:-

1. **VA94/3/098 - Spillane's Agri Services**  
RV £65
2. **Dairygold Co-Op**  
1992/3 First Appeal.  
RV £45.
3. **Dairygold Co-Op**  
1992 First Appeal.  
RV £20.
4. **West Cork Bottling Company Limited**  
1991/4 First Appeal.  
RV £95.

Taking the above valuation considerations and comparisons into account, Ms. O'Buachalla assessed the rateable valuation on the subject premises as follows:-

"Shop/Offices	2,501 sq.ft.	@	£2.00 psf	=	£ 5,002
*Workshop	4,141 sq.ft.	@	£1.00 psf	=	£ 4,141
Lean-to Store	1,201 sq.ft.	@	£0.75 psf	=	£ 900
Hard-core yard	31,300 sq.ft.	@	£0.05 psf	=	<u>£ 1,565</u>
					£11,608
	NAV £11,608	@	0.5%	=	RV £58.

["\* - Amended at hearing"]

A written submission was received on the 3rd April, 1997 from Mr. Frank O'Connor, a District Valuer with 16 years experience in the Valuation Office on behalf of the Respondent. In his written submission, Mr. O'Connor described the subject premises and gave details of its location and valuation history.

He set out his calculation of the rateable valuation as follows:-

"Sales Area and Office	2,501 sq.ft.	@	£2.50 psf	=	£ 6,253
Workshop	4,141 sq.ft.	@	£1.75 psf	=	£ 7,247
Store	1,201 sq.ft.	@	£1.25 psf	=	£ 1,501
Hard-core Display	31,300 sq.ft.	@	£0.10 psf	=	<u>£ 3,130</u>

$$\begin{array}{rcl} \text{Total NAV} & = & \text{£18,131} \\ \text{NAV } \text{£18,331} @ 0.5\% & = & \text{RV } \text{£90''} \end{array}$$

In support of his valuation Mr. O'Connor gave details of three comparisons. These comparisons were:-

1. **VA92/6/018 - Finbarr Galvin Limited**  
RD: Bandon  
RV £130.
2. **Duggan Steel Limited**  
RD: Bandon  
RV £100.
3. **Bandon Motors Limited**  
RD: Bandon  
RV £160. Agreed 1989 First Appeal.

### **Oral Hearing:**

The oral hearing took place in the District Courthouse, Anglesea Street, Cork on the 6th day of May, 1997. The Appellant was represented by Ms. Sheelagh O'Buachalla and the Respondent by Mr. Frank O'Connor.

Ms. O'Buachalla in her sworn testimony adopted her written submission as her evidence to the Tribunal. She described the subject premises as a basic industrial building. It did not have a sales area fitted out like a shop. The subject premises had a display area which was some distance from the nearby roads. It was sloped on the side of a hill and cannot be seen from the road. It did not have frontage to the main road.

Ms. O'Buachalla referred to her comparisons. Three of her comparisons were slightly more rural than the subject which is located on the outskirts of Bandon town. Her first comparison Spillane's was located in a rural area near Dunmanway.

Her next two comparisons, the Dairygold Co-Op's at Dunmanway and Bandon were concrete buildings and dissimilar in construction to the subject. She had put in these two comparisons to give values for stores in rural areas. Her fourth comparison West Cork Bottling Company Limited was located in Skibbereen town. It had a better location and was of a better construction than the subject. This comparison showed top values for workshop and warehouses.

Ms. O'Buachalla's preferred comparison was Spillane's. It had a similar location to the subject. It was a better building with higher eaves. It had a big yard to the front and was of comparable construction to the subject.

Under cross-examination by Mr. O'Connor, Ms. O'Buachalla admitted that her first comparison did not have a shop. Similarly her third and fourth comparisons did not have shops. She agreed that her second comparison was located in a village area.

Mr. O'Connor in his sworn testimony adopted his written submission as his evidence to the Tribunal. He stated that the factual description of the subject premises had been agreed. The subject premises had been constructed in 1994 at a cost of £100,000.

He stated his first comparison Finbarr Galvin Limited was located within one mile of Bandon town. This garage had a frontage on the main road. In passing he stated the subject premises had frontage to two secondary roads.

Mr. O'Connor stated his preferred comparison was Duggan Steel Limited. It had a similar construction to the subject and was in a secondary location. Again it did not have retail space but had workshops and a yard.

Mr. O'Connor stated his third comparison, Bandon Motors Limited, was located on the Clonakilty Road one mile from Bandon town. The premises had showrooms, offices, workshops and a shop.

On cross-examination by Ms. O'Buachalla, Mr. O'Connor agreed that his two comparisons which were garages, Finbarr Galvin Limited and Bandon Motors Limited, fronted onto main roads and had better display areas. He accepted that Finbarr Galvin Limited had a better finish in its showrooms than the display area in the subject premises.

**Determination:**

Having considered the evidence of both the Appellant and the Respondent the Tribunal considers that the rateable valuation should be based on the following considerations:-

The shop and offices should be fixed at £2 psf. This is on the basis that there is not any shop in any proper sense of the word in the subject premises. The workshop is fixed at £1.70 psf on the basis that the Respondent's preferred comparison, Duggan Steel Limited, has a value

of £1.50 psf for workshops and taking into account that the subject here has a smaller area for workshops. The rate for the lean-to store is fixed at 75p psf. This is based on the Appellant's two Dairygold Co-Op comparisons, where stores were valued at 75p. Finally, the hard core yard is fixed at 10p psf. This is based on comparison with the hard core display area in Duggan Steel Limited which is comparable in area.

Accordingly, the Tribunal determines the rateable valuation of the subject premises as follows:-

Shop/Offices	2,501 sq.ft.	@	£2.00 psf	=	£ 5,002
Workshop	4,141 sq.ft.	@	£1.70 psf	=	£ 7,040
Lean-to Store	1,201 sq.ft.	@	£0.75p psf	=	£ 900
Hard core yard	31,300 sq.ft.	@	£0.10p psf	=	<u>£ 3,130</u>
			NAV	=	£16,072
					<u>@ 0.5%</u>
			RV	=	£80.36
			Say	=	£80

The Tribunal therefore determines the rateable valuation of the subject premises to be £80.