

Appeal No. VA97/6/069

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

Trustees of Terryland Park c/o Michael Geary

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Pavilion and playing field at Lot No. 14Ba, Terryland, ED: Menlough, Galway North,
County Borough of Galway
Exemption - Non-profit making body

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Rita Tynan - Solicitor

Member

George McDonnell - F.C.A.

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 10TH DAY OF JULY, 1998

By Notice of Appeal dated the 15th October 1997 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £55 on the above described hereditament.

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

1. The facilities are for the use of under-age and junior soccer in the city and county of

Galway.

2. The Galway and District League is a voluntary, non-profit making organisation.
3. The League would have to borrow the money to pay the rates.

The relevant valuation history is that pursuant to a revision the valuation lists were issued in November 1995. This revision fixed a R.V. of £65.00 on the buildings and a R.V. of £20.00 on the terraces. Pursuant to an appeal the Commissioner of Valuation issued his decision on September 18th 1997 reducing the valuation on the buildings to £40.00 and on the terraces to £15.00, thus making a total R.V. of £55.00.

A written submission on behalf of the Respondent prepared by Mr. Bernard Stewart was received by the Tribunal on 16th February 1998. Mr. Stewart is a District Valuer in the Valuation Office with 27 years experience in that office.

Mr. Stewart's written submission contained a schedule of five comparisons with respect to the buildings and a schedule of two comparisons with respect to the terraces.

A letter from Geraghty and Co., Solicitors of Rosemary Avenue, Eyre Square, Galway on behalf of the appellants was received by the Tribunal on 25th February 1998. This letter stated inter alia that the appellants were a voluntary body with very limited financial resources. The letter further stated that prior to the construction of the new dressing-room facilities and the renovations of the playing pitch the rates paid by the appellant's were approximately £350. Since the aforesaid development the letter stated that the rates payable were £4,100.80 per annum. The letter concluded by stating that the appellants, being a voluntary body, considered the rates now levied on them "are totally unjustifiable and unfair".

Messrs Geraghty and Co.'s letter which was dated 24th February 1998 did not contain any comparative evidence with respect to any other property.

The premises as described in Mr. Stewart's written submission comprise:

Clubhouse

Ground floor area	2,372 sq.ft. gross
First floor enclosed seating	1,253 sq.ft. gross
Prefab shop on terrace	332 sq.ft. gross

The terrace

Hardcore terrace accommodates 1,500 spectators.

The appeal proceeded by way of an oral hearing which took place in the Council Chamber, Galway Corporation on the 27th day of February 1998.

The appellant was represented by Mr. Art Friel, Secretary and Mr. Michael Geary, Chairman of Galway and District Football League. The respondent was represented by Mr. Bernard Stewart, District Valuer in the Valuation Office.

In his sworn testimony Mr. Friel stated that the Galway and District Football League had 54 clubs. He stated Galway United use the facility rent free for their home games. This arrangement had been secured by a lump sum payment by Galway United which in effect was an advance payment of rent for ten years.

Mr. Geary in his sworn testimony gave details of the participation in soccer playing in County Galway. He stated that in the region of 6,000 persons played the game. He further stated that the subject premises provided facilities for under age players.

In his sworn testimony Mr. Stewart stated the stadium at the subject premises had a capacity of 1,500. In his evidence Mr. Stewart dealt in greater detail with his comparisons. Also in his evidence he stated that he was not now taking the prefab shop of 332 sq.ft. into account in arriving at his valuation.

The Tribunal has considered the evidence given by Mr. Friel and Mr. Geary on behalf of the appellant and the letter of the appellant's solicitor dated 24th February 1998. It has also considered the evidence and written submission from Mr. Stewart. This is a difficult case for the Tribunal to decide. The appellants are doing excellent work in encouraging young people to play games and building a good community spirit in the city and county of Galway and we commend them for their work but this Tribunal has to make its decisions on the basis of the law which has been enacted by the Legislature. The Tribunal has decided that the valuation of the terraced area should remain unchanged at £15. However when the Tribunal considers the clubhouse, it has looked at the comparisons and the comparisons in the Galway area are community centres providing leisure facilities which the subject premises here does not provide. The subject premises provides a very functional building whereby there are facilities for the administration of soccer in the city and county and facilities for referees and so on. A hypothetical tenant would not place the same value on this property as he would place on the comparisons. Accordingly the Tribunal has decided to value the ground floor area of the clubhouse at £1.40 p.s.f. giving a total of £3,321. The first floor is valued at £1.40 p.s.f. giving a total of £1,754. Mr. Stewart has deleted the prefab shop from the calculation so that gives an N.A.V. of £5,075 and using the standard fraction of 0.63% this produces an R.V. of £31.97 say £32 and adding this to the valuation for the terraces this gives a rateable valuation of £47 and the Tribunal determines the rateable valuation of the subject premises to be £47. Finally the Tribunal as requested by the Commissioner of Valuation amends the description of the subject premises from "pavilion and playing field" to "clubhouse and stadium".