

Appeal No. VA99/3/036

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

**Blarney Woollen Mills (Blarney Development Co. Ltd.,)**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Car Park at Map Reference 3F Shean Lower, Blarney, Co. Cork

**B E F O R E**

**Barry Smyth - FRICS.FSCS**

**Deputy Chairman**

**Michael Coghlan - Solicitor**

**Member**

**George McDonnell - F.C.A.**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 31ST DAY OF MARCH, 2000**

By Notice of Appeal dated the 4th day of August 1999, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £75 on the above described hereditament.

The Grounds of Appeal as set out in the said Notice of Appeal are that; "the rateable valuation is excessive, inequitable and bad in law".

The appeal proceeded by way of an oral hearing which took place in the Council Chamber, Cork County Council, Victoria Cross, Cork on the 28<sup>th</sup> day of January 2000. Mr. Edward Hanafin BSc (Surv) ARICS, ASCS, MIAVI, Lisney Chartered Surveyors appeared on behalf of the appellant. Mr. Terence Dineen, a District Valuer in the Valuation Office appeared on behalf of the Commissioner of Valuation. In accordance with the Rules of the Tribunal, the valuers had prior to the commencement of the hearing exchanged their précis of evidence and submitted the same to this Tribunal. The written submission prepared by Mr. Edward Hanafin was received by the Tribunal on 19<sup>th</sup> day of January 2000. This submission suggested the R.V. in the case of this hereditament be reduced to nil. The submission prepared by Mr. Terence Dineen was received by the Tribunal on 14<sup>th</sup> day of January 2000.

At the oral hearing both parties having taken the oath, adopted their précis as being their evidence in chief. Submissions were also made. From the evidence so tendered the following emerged as being the facts relevant and material to and for the purposes of the appeal.

### **The Property**

The property comprises a surface car park mainly for cars but also has some areas allocated to tour coaches.

The culverted river runs up the centre of the site dividing it into two parts. The site is triangular in shape and level and has a tarmacadamed surface. Access to this car park is from Castle Road and also via a bridge from the northern car park of the Blarney Woollen Mills complex. Some relatively small differences arise between the number of spaces as per the submissions from the appellant and the respondent. In the case of Mr. Hanafin, on behalf of the appellant, his submission is that the car park has parking for 59 cars and 8 tour coaches together with a section of the car parking area adjoining the storage/distribution depot with parking for an additional 22 cars. On the basis that each coach parking area is the equivalent of 2 car spaces, this makes a total of 97 spaces or equivalent. On behalf of the respondent, Mr. Dineen suggested a total of 81 car park spaces and 10 tour coach spaces. On the basis of allocating 2 car spaces to each coach parking area, this gives a total of 101 car spaces or equivalent.

**Valuation History**

The property was listed for revision in 1998 and the R.V. was assessed at £40. This valuation was appealed and the Commissioner of Valuation increased the R.V. to £75, which is now the subject of the current appeal.

**Appellant's Case**

In Mr. Hanafin's opinion, the property is used in conjunction with the adjoining buildings in the Blarney Woollen Mills complex and therefore does not have a separate net annual value.

Accordingly, in his opinion, the rateable valuation should be reduced to nil. He explained the subject property forms part of a larger car park servicing Blarney Woollen Mills, Christy's Pub, Christy's Hotel, Mill Restaurant and the Blarney Woollen Mills distribution depot. He explained these car parks are used free of charge by staff, customers and by members of the public who may not necessarily be using the facilities in the Blarney Woollen Mills complex. He contended that the car park is necessary for the proper use and functioning of the adjoining buildings and any net annual value attributable to the subject property has already been taken into account in assessing the rateable valuation of the individual buildings. Mr. Hanafin also explained that the Woollen Mills complex is situated in a rural area away from the main centre of population and has a high dependence on tourism.

In addition, Mr. Hanafin explained that the main suburban/out-of-town shopping centres in Cork have large customer car parks and these do not have separate rateable valuation assessments. In particular, the shopping centres in Wilton, Douglas Court and Douglas Village (all Cork city) do not have separate valuations from the adjoining buildings.

In cross examination Mr. Dineen, on behalf of the Commissioner suggested that this car park facility enhanced the property and therefore should be subject to a separate valuation. Mr. Hanafin said that no extra value or enhancement should be attributed to the car park spaces in the subject property. Mr. Dineen also put it to Mr. Hanafin that Blarney is a dormitory town of Cork city. No schedule of comparisons was put forward by the appellant in his submission.

**Respondent's Case**

Mr. Dineen pointed out that the Blarney Woollen Mills complex was unique and while it has a limited local customer base, it mainly draws its clientele from the wider home and foreign markets. These arrive mainly by car or bus and it is critical to have parking nearby. Mr. Dineen pointed out that those who park, excluding staff, are practically captive customers of the complex both because of the facilities available on site and the paucity of anything comparable nearby in the village. In addition, Mr. Dineen explained that parking spaces have already been allocated to both the shop and the warehouse/distribution depot (VA99/3/034 and VA99/3/035 respectively) and in addition, the car park is in a different townland to the shop premises which it primarily services and therefore should be separately valued. While Mr. Dineen put forward a schedule of 5 comparisons, he mentioned that Mr. Hanafin did not include any comparisons in his précis. Comparison No.1 related to the car park at the PharmaChem factory in Ringaskiddy. The valuation corresponds to an equivalent of £80 N.A.V. per car space. However this car park is not available for public use. Comparison No.2 related to Cork Airport where the number of spaces are substantially greater than the subject and it is charged for on an hourly or daily basis. The value agreed at 94/4 revision was £170 N.A.V. per space. Comparison No.3 related to T.S.B. Douglas where there are 15 spaces with an N.A.V. of £150 each. Comparison No.4 related to the public car park in Ballincollig, which is occupied by the County Council and is exempt. The R.V. in this case is £190. There was no agent involved in the last revision in 94/4. Comparison No.5 is the multi-storey corporation car park at North Main St, Cork. This was valued at 93/4 revision based on £320 N.A.V. per space and has just over 400 spaces. This is a fee-paying car park, which is quite profitable.

In Mr. Dineen's opinion, the R.V. of the subject property is well supported by his comparisons. Mr. Dineen mentioned that while the car park spaces attached to suburban shopping centres in Cork (like Wilton, Douglas Court and Douglas Village) are effectively being charged through the rent of the individual units at the centres, the situation in Blarney is that the car spaces are charged through extra profits being generated by the owners of the Blarney Woollen Mills warehouse. While Mr. Dineen mentioned that something in excess of 80 car spaces across the river were surplus to the immediate requirements of the Blarney Woollen Mills complex, Mr. Hanafin on behalf of the appellant, suggested that there was no evidence with regard to same.

### **Findings and Determination**

The Tribunal has considered the written submissions and the oral evidence and matters raised at the oral hearing by both the appellant and the respondent. No comparative evidence was put forward by the appellant but the Tribunal has considered the comparisons included in the schedule used by the respondent.

While there were some differences in the number of car spaces (or equivalent) included in the submission between the appellant and the respondent, these variations are not significant in the overall context. In the first instance, the Tribunal considered the spaces immediately adjacent to the warehouse/distribution depot. There are approximately 25 car spaces facing the river and there was general agreement between the appellant and the respondent with regard to this number. Mr. Dineen also mentioned approximately 20 car spaces existed between the warehouse/distribution depot and the public road although Mr. Hanafin suggested that no more than around 5 spaces existed. In any event, the Tribunal's opinion is that these car spaces both to the front and the rear of these premises are an inherent part of the valuation of the building itself and are required for general access and circulation. Accordingly, no valuation should be attributed to these spaces.

However, in the Tribunal's opinion, a separate valuation should be attributed to the remaining car spaces (or their equivalent). While some small differences exist in terms of the actual number of spaces, in the Tribunal's opinion they approximate to one hundred car spaces (on the basis of allocating 2 car spaces to each tour coach space, which appears quite reasonable). These car spaces serve an important purpose in terms of facilitating the major trading activities being carried on at the Blarney Woollen Mills complex. While no separate charge is levied by the owners for these car spaces, they enhance the business environment and are of value to the neighbouring complex and therefore a separate valuation needs to be attributed.

In the circumstances and in the light of the evidence provided, the Tribunal determines the rateable valuation of the subject property as follows:

**100 car spaces at £100 = N.A.V. of £10,000**

**R.V. @ 0.5% = £50**