

Appeal No. VA00/1/028

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

Jaycee Printers Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Office, workshop at Map Reference 87C/9 Bohermore, Townland: Townparks St. Nicholas, Ward: (Castlegar), RD: North, County Borough of Galway

B E F O R E

Barry Smyth - FRICS.FSCS

Deputy Chairman

Rita Tynan - Solicitor

Member

Tim Cotter - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 6TH DAY OF JULY, 2000

By Notice of Appeal dated the 20th day of April 2000 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £200 on the above described hereditament.

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

The appeal proceeded by way of an oral hearing that took place in the Council Chamber, Galway County Council, on 5th July 2000. Mr. Eamon Halpin, B.Sc. (Surveying), A.S.C.S., A.R.I.C.S., M.I.A.V.I., of Eamon Halpin & Co., Chartered Valuation Surveyors & Estate Agents represented the appellant. Mr. Michael Keogh, District Valuer, represented the respondent.

A written submission prepared by Mr. Eamonn Halpin on behalf of the appellant was received by the Tribunal on 26th June 2000.

A written submission prepared by Mr. Michael Keogh, on behalf of the respondent was received by the Tribunal on 21st June 2000.

Mr. Halpin gave sworn testimony on behalf of the appellant and Mr. Keogh gave sworn testimony on behalf of the respondent.

The following relevant facts either agreed or so found, emerged during the course of the hearing:

The Property

The subject property is located in the Liosbaun Industrial Estate on the Tuam Road, Galway City and comprises a detached industrial unit with ancillary office accommodation. The building is a modern unit with precast concrete portal frame, concrete walls and double skin roof decking. The accommodation is agreed as follows (gross external)

GROUND FLOOR	M²
Offices	139.35
Production Area	501.30 (Effective headroom 4.27m)
(including dispatch bay)	28.89
External Shed	
(Compressor Housing	8.54)
 FIRST FLOOR	
Offices	153.28
Storage	479.46 (Effective headroom 3.0m)

Tenure

Freehold

Services

All Mains Services are connected

Valuation History

The subject premises were assessed in the 98/4 Revision lists at RV £220 (effective from 1 January 1999). Following First Appeal the RV was reduced to £200 without agreement.

Valuation appealed to the Valuation Tribunal.

Appellant's Case

Valuation Proposed

ESTM. N.A.V. (1988 Tone)

Offices		1,500 sq. ft. @ £3.50 =	£5,250
Basic Offices		311 sq. ft. @ £2.50 =	£778
Gr. Floor	Workshop (12ft headroom)	5,396 sq. ft. @ £2.10 =	£11,332
1 st Floor	Offices/stores/canteen	1,650 sq. ft. @ £2.50 =	£4,125
1 st Floor	Mezzanine Stores (9ft6in headroom)	5,161 sq. ft. @ £1.00 =	£5,161
		Total =	£27,455
		@ 0.63% =	£167.86

(Say £168)

Valuation Arguments

1. The premises has a ground floor workshop of only 12ft or 14ft working headroom.
2. The 1st floor mezzanine storage area has limited headroom (9ft 6in under the roof beams - 13m) and has limited value due to the reluctance of most workshop users to locate on the first floor.
3. That the estimated N.A.V. @ £31,750 is excessive in view of the comparisons and relative values at this location.
4. The Commissioner of Valuation in adopting this NAV of £31,750 has over assessed the premises particularly in view of the low headroom of the ground floor area

Comparisons adduced are set out in Appendix 1 to this judgment

Respondent's Case

Valuation Assessed

The (reduced) Rateable Valuation of £200 devalues as follows:

Ground Floor:

Offices:	139.35 m ²	@ £43.056	=	£ 6,000
Production Area	501.30 m ² -	@ £32.292	=	£16,188
Works office	28.89 m ² -	@ £37.67	=	£ 1,088
Compressor shed	8.54 m ²			

First Floor:

Offices:	153.28m ²	@ £32.29	=	£4,949
Storage space:	479.46m ²	@ £10.764		<u>£5,161</u>
				£33,386

RV:	0.63%		=	£210.33
	Say		=	<u>£200</u>

NAV £31,750

Comment

The grounds of appeal were fully considered together with agent's further submissions prior to the determination of the appeal.

Comparisons adduced are set out in Appendix 2 to this judgment

Determination

1. This is a purpose built industrial unit which has a first floor of concrete construction from the date of the original construction and not added at a later date or being less than a full structural floor as might be understood by the use of the word mezzanine.
2. The floor to ceiling heights at ground floor and to a minor extent at first floor are in dispute between the parties. The Tribunal rules require that precis be exchanged prior to the hearing so that among other things matters of fact such as this can be agreed. There is no point in debating such matters before the Tribunal where they are a matter of fact. We draw attention to the Registrar's letter of instructions and it is our request that the appellant's and respondent's valuers contact each other before the hearings to clarify matters that might be in dispute. It is a waste of the Tribunal's time to have to hear a debate on issues that it cannot possibly resolve.

In this case it is not disputed that the floor to ceiling heights in the subject premises are the same as in the one comparison that both parties have put forward the common comparison, J.R. Porter Ltd. This common comparison is in our opinion the most relevant to the subject case and its valuation is also supported by the Castleprint Ltd. comparison.

In light of the evidence adduced and the comparisons referred to above the Tribunal affirms the rateable valuation of £200.