

Appeal No. VA04/2/014

**AN BINSE LUACHÁLA**  
**VALUATION TRIBUNAL**  
**AN tACHT LUACHÁLA, 2001**  
**VALUATION ACT, 2001**

**Mary & Ally O'Neill**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Caravan Park at Lot No.34/D, Tromaty (Parish of Moville Upper), White Castle, Inishowen, County Donegal

**B E F O R E**

**Fred Devlin - FSCS.FRICS**

**Deputy Chairperson**

**Michael McWey - Valuer**

**Member**

**Patrick Riney - FSCS FRICS FIAVI**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 28TH DAY OF SEPTEMBER, 2004**

By Notice of Appeal dated the 2nd day of April, 2004, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €135.00 on the above described relevant property.

The Grounds of Appeal as set out in the Notice of Appeal are:

"There are 40 static sites, and only eight occupied plus 17 touring sites."

The appeal proceeded by way of an oral hearing held in the Court House, Letterkenny on the 25<sup>th</sup> of June, 2004. At the hearing the appellants were represented by Mr. Patrick McCarroll, M.R.I.C.S., F.I.A.V.I., A.S.C.S, M.C.I.Arb. The respondent was represented by Mr. Damien Curran M.R.I.C.S., A.S.C.S., B.Sc. (Surv), a Valuer in the Valuation Office.

### **The Property Concerned**

The property concerned is a newly developed caravan park located at Quigley's Point on the main Derry to Moville Road almost midway between the two. The caravan park overlooks Lough Foyle and provides a total of fifty-eight fully serviced sites of which forty are described as 'static' and the remainder are available for short-term occupation.

On the park there is a newly built single-storey services block providing the following accommodation:

Shop & Store

Administration Office

Games Room

Kitchen & Laundry & Washroom Facilities

Toilets (Male & Female)

Showers (Male & Female).

It is agreed that the quality of construction, finish and fit-out of the services block is to a high standard. The agreed area of the building is 346 sq. metres.

### **Rating History**

At revision in November 2003 the rateable valuation of the property concerned was assessed at €135.00. No change was made at First Appeal stage in March 2004 and it is against this decision of the Commissioner of Valuation that the appeal to this Tribunal lies.

### **The Appellant's Evidence**

Mr. McCarroll having taken the oath adopted his written submission and valuation which had previously been received by the Tribunal as being his evidence-in-chief.

In his evidence Mr. McCarroll contended for a rateable valuation of €74 calculated as set out below:

Service Block	346 sq. metres @ €20 per sq. metre	= €6,920.00
40 Static Sites	@ €152 per site	= €6,080.00
18 Touring Sites	@ €100 per site	= <u>€1,800.00</u>
Net Annual Value		= €14,800
Rateable valuation	@ 0.5%	= €74

In support of his opinion of Net Annual Value Mr. McCarroll introduced five comparisons details of which are set out in Appendix 1 attached to this judgment.

In his evidence Mr. McCarroll said that the subject property was not in a tourist area and was devoid of any natural amenities or attractions. In his experience patrons of caravan parks in Donegal considered the proximity of a good beach to be paramount.

Mr. McCarroll said the property concerned had a low level of occupancy due to its lack of a beach or other amenities. The construction of the park, he said, was grant aided and its operation on a commercial basis was not viable.

Mr. McCarroll said all his comparisons were located adjacent to a beach and in his opinion the sites in the property concerned should be valued at a lower level.

### **The Respondent's Evidence**

Mr. Curran having taken the oath adopted his written submission and valuation which had previously been received by the Tribunal as being his evidence-in-chief.

In his evidence Mr. Curran contended for a rateable valuation of €135 calculated as set below:

Facilities Block	345.92 sq. metres	@ €41 per sq. metre	= €4,182.72
58 Serviced Sites		@ €22 per site	= <u>€12,876.00</u>
Net Annual Value	say		= €27,000
	Rateable Valuation	@ 0.5%	€135.00

In support of his opinion of Net Annual Value Mr. Curran introduced three comparisons details of which are set out in Appendix 2 attached to this judgment.

In evidence Mr. Curran said the subject property was a well-appointed caravan park with good facilities. Mr. Curran said the property was well located on the main road to Moville. In his opinion the facilities on offer in the property concerned were better than the facilities in any of the comparisons put forward by him or Mr. McCarroll. Mr. Curran said that whilst he agreed with Mr. McCarroll that proximity to a beach was an important factor when valuing caravan parks it was not the only one. Other important factors were the quality of the on-site facilities and other amenities and attractions in the vicinity.

### **Findings**

The Tribunal has carefully considered all the evidence both written and oral adduced by the parties and makes the following findings.

1. It is common case that the property concerned is a well-appointed caravan park with good on-site services and facilities.
2. The Tribunal accepts Mr. McCarroll's evidence that the property concerned is not located in an established tourist area nor is it close to a beach.
3. The Tribunal accepts Mr. McCarroll's evidence that proximity to a beach is a major consideration for users of caravan parks in this part of Donegal and that the lack of this amenity must be taken into account in arriving at Net Annual Value.
4. The Tribunal can find no justification for Mr. McCarroll's valuation approach in relation to the static and tourist sites. In the Tribunal's opinion a site is a site and

it is an operator's commercial decision to let them out on a seasonal or short-term basis.

5. Having examined the comparisons introduced by the parties the Tribunal found no evidence to sustain the rate of €41 per sq. metre attributed to the services block as proposed by the respondent.
6. Having regard to the location of the subject property and its lack of natural amenities the Tribunal considers that these adverse factors must be taken into account in arriving at its Net Annual Value.

### **Determination**

Having regard to the above findings the Tribunal determines the rateable valuation of the property concerned to be €80.00 calculated as set out below.

Services Block	346 sq. metres @ €20 per sq. metre	= €6,920
58 Sites	@ €155 per site	= <u>€8,990</u>
Net Annual Value say		= €16,000
Rateable Valuation @ 0.5%		= €80.00

And the Tribunal so determines.