

Appeal No. VA05/2/014

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

Cahaco Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Store at Lot No. 7ABa/1, Derryconnery, Kilcaskan, Bantry, County Cork.

B E F O R E

John Kerr - BBS. ASCS. ARICS. FIAVI

Deputy Chairperson

Mairéad Hughes - Hotelier

Member

Michael F. Lyng - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 10TH DAY OF OCTOBER, 2005

By Notice of Appeal dated the 14th day of April, 2005 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €4.00 on the above described relevant property.

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

"Because the building is used so little due to planning permission being refused in Glengarriff."

The appeal proceeded by way of an oral hearing in the offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on Tuesday, 14th June, 2005. At the hearing the appellant was represented by Mr. Pat Somers, owner of the subject property. The respondent was represented by Mr. Terry Fahey, B.Sc. (Hons.) Prop. Econ., a staff valuer in the Valuation Office.

In accordance with the Rules of the Tribunal, the parties had exchanged their précis of evidence prior to the commencement of the hearing and submitted same to this Tribunal. At the oral hearing, both parties, having taken the oath, adopted their précis as being their evidence in chief. This evidence was supplemented by additional evidence given either directly or via cross-examination.

Property Location

The property is located 2 miles outside Glengarriff, on the Castletown Road and is situated on a slip road in the townland of Derryconnery.

Description

The premises comprises a new store. It has concrete block walls, flat roof and has a sliding steel frame door with a ceiling height of 3.5 metres. A small rough surfaced yard lies adjacent to the store.

Valuation History

The Valuation Certificate was issued on the 6th December 2004. The Commissioner of Valuation received an appeal against the valuation on the 6th January 2005. Following consideration of the Appeal the valuation was issued unchanged on the 4th April 2005.

Tenure

Freehold

Appellant's case:

Mr. Pat Somers said that he initially acquired the subject property for his daughter with a view to getting planning permission which was refused on application to Cork County Council. He then applied for permission to erect a builders' store which was granted. He subsequently applied for planning permission to build six houses on this site but he was again refused. Due to the decline in the building business which Mr. Somers said had almost ceased in his area, he now had no use for the subject property and therefore he felt that it should not be valued for rating purposes. In reply to the Tribunal, Mr. Somers stated that the land on which the property was erected was owned by him and that Cahaco Ltd. was his building company. He also stated that he had been using the subject premises as a store and workshop for his business. Mr. Somers said that the store had water and electricity but no other services and he was the sole occupier. He said that the building was now locked up and possibly only opened every two weeks.

Respondent's case

Mr. Fahey outlined to the Tribunal that the property was located 2 miles outside Glengarriff, on the Castletown Road down a slip road in the townland of Derryconnery. The store has a ceiling height of 3.5 metres, timber framed roof and steel framed sliding door. There is a small rough surfaced yard adjacent to the store. In his evidence, Mr. Fahey's calculations were as set out below:

Store 73 sq. metres. @ €10.25 per sq. metre = €748.25

R.V. @ 0.5% = €3.74

R.V. Say = €4

Mr. Fahey submitted 4 comparisons details of which are set out in the Appendix to this judgment. His first comparison in the Glengarriff area is John G. O'Sullivan's workshop of 174.65 sq. metres valued at €13.67 per sq. metre and located close to the subject. The eaves height of this property is 4.5 metres and it has no electricity. The second comparison, John O'Donoghue's workshop, measures 64 sq. metres and is valued at

€13.67 per sq. metre with eaves height of 3 metres. The third comparison, Connie Manning, comprises two workshops and a steel container. The first workshop is a very basic property of 136 sq. metres valued at €17.08 per sq. metre with eaves height of 3.5 metres. The second workshop of 74.37 sq. metres is valued at €15.04 per sq. metre and has eaves height of 2 metres. The steel container of 14.4 sq. metres is valued at €10.25 per sq. metre with 2 metre eaves. His fourth comparison, Denis and Rosie O'Connor, is a small workshop of 33.54 sq. metres valued at €20.50 per sq. metre with 3 metre eaves height.

In reply to the Tribunal Mr. Fahey stated that while most of his comparisons are described in his précis as workshops they could equally be classified as workshop/stores. He also stated that none of his comparisons had gone before the Tribunal as all of them had been agreed at revision. Mr. Fahey, in reply to the Tribunal, stated that while he had never visited any of his comparisons he was very familiar with the area and type of buildings concerned from reading reports on them in the Valuation Office. In reply to Mr. Somers regarding the valuation difference between a workshop and a store, Mr. Fahey agreed that there can be differences, i.e. a workshop is a place where work is in progress regularly and a store is only a building for storage. But, he stated, the valuation he put on the subject was much lower than any of the rates applied to workshops in the area.

Findings and Determination

The Tribunal has considered the evidence presented by Mr. Somers, the appellant, and Mr. Fahey for the respondent and has noted the arguments. It has taken into account the following points:

- (1) There was no corroborating comparative evidence put forward by the appellant in support of his case;
- (2) The appellant did not challenge the evidence of Mr. Fahey for the respondent;
- (3) Consideration was given by Mr. Fahey to the location and quality of the building when he carried out his valuation.

Having regard to the foregoing, the Tribunal affirms the determination of the respondent of a rateable valuation of €4 on the subject property as fair and reasonable.

And the Tribunal so determines.