

Appeal No. VA08/5/018

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

Dr. Linda Hamilton & Dr. Liam Lynch

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Property No. 407629, Surgery (House) at 3 Orchard Lane, Clondalkin, County Dublin

B E F O R E

Michael P.M. Connellan - Solicitor

Deputy Chairperson

Michael F. Lyng - Valuer

Member

Mairéad Hughes - Hotelier

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 17TH DAY OF DECEMBER, 2008

By Notice of Appeal dated the 22nd day of June, 2008 the appellant appealed against the determination of the Commissioner of Valuation in fixing a valuation of €45,900 on the above described relevant property.

The grounds of Appeal are set out in the Notice of Appeal, a copy of which is attached at the Appendix to this Judgment.

This appeal has been the subject of a hearing dealing with a preliminary issue, namely the alleged non-compliance of the respondent with section 23 of the Valuation Act, 2001. The Tribunal heard evidence/submissions on this issue on 12th September, 2008 and issued its written judgment on 25th September, 2008.

The appeal on quantum proceeded by way of an oral hearing held in the offices of the Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 24th day of November, 2008. At the hearing the appellant was represented by Mr. Eamonn Halpin, BSc (Surveying), ASCS, MRICS, MIAVI of Eamonn Halpin & Co. Ltd. Mr. Damien Curran, MRICS, ASCS, a Staff Valuer in the Valuation Office, appeared on behalf of the respondent, the Commissioner of Valuation. Each representative having taken the oath adopted his précis and valuation which had previously been received by the Tribunal and exchanged with the other party as his evidence-in-chief.

Valuation History

The property was valued as part of the South County Dublin Revaluation at a valuation of €45,900. The appellant appealed the decision and the Valuation Certificate was issued unchanged at €45,900.

Location

The property is situated on the western side of Orchard Lane close to the junction with Main Street in the village of Clondalkin.

The Property

The buildings are not purpose built and comprise of part of a two storey terraced converted residence now in use as a doctor's surgery. The area has been agreed at 183.73 sq. metres.

Tenure

Freehold

Appellant's Case

Mr. Halpin said that the ground floor of two terraced houses (part only) are used as a doctor's surgery and are off centre in Clondalkin village. He referred to the photographs at appendix No. 2 of his précis which show the front of the premises. The entrance to the surgery is now

situate where the garage was in the original buildings and is shown in the centre of the said picture. The entrance to the domestic part of the building on the ground floor and on the first floor is shown to the right of the entrance to the surgery. He then referred to his four comparisons:

Comparison No. 1 – in the Omac Business Centre on the Nangor Road in Clondalkin village and is rated at €200 per sq. metre. It is, he said, better than the subject premises and is opposite the Mill Shopping Centre with good car-parking areas.

Comparison No. 2 - an office on the first floor of Paddy Powers in the Village Green Commercial Development in the centre of Tallaght village. It is valued at €200 per sq. metre and has good parking.

Comparison No. 3 - the Casa Academy Ltd., 38 Oldcourt Avenue, Firhouse. It is a two storey detached building used as a crèche. It is in a residential area and is valued at €200 per sq. metre on the ground and the first floor. It is held at a rent of €36,000 per annum from 1st January, 2006 for a term of 25 years commencing 1st September, 1999. The passing rent is €193 per sq. metre.

Comparison No. 4 - Aisling Nursery & Montessori, 4 Main Street, Tallaght. This is a two storey house in partial use as a crèche and is in a residential area. The accommodation is to the front and side. The NAV was reduced from €49,800 to €38,500. It was, he said, valued at €225 per sq. metre on the ground floor and €200 per sq. metre on the first floor.

He valued the subject property at:

Surgeries: 183.73 sq. metres @ €190 sq. metres = €34,908
RV Say €34,900

He reiterated that the subject property was off centre of the village and pointed out that when you passed the subject premises all the rest of the buildings were residential.

He again referred to his Comparison No.1, in Omac Business Centre, and said that it was valued at €200 per sq. metre for 316 sq. metres and maintained that this was a better premises

than the subject premises. It was close to the Mill Shopping Centre and had excellent car-parking. There are 8 car spaces at the subject premises for the surgery and for the use of the residential part of the premises.

Cross Examined by Mr. Curran

Mr. Halpin agreed that the appellant's property was residential and was converted to commercial use. He also agreed that Mr. Curran's comparisons were all residential properties converted to commercial use and were similar to the subject property but he would not accept that they were identical. He also agreed that they were in close proximity to Clondalkin village. He would not accept that the Omac building was a new purpose built building. It looked to him that it was a converted residence, but he was not sure of this. His second comparison, the offices over Paddy Powers, he said were purpose built in a commercial development and not similar in construction, but in value terms they were the same. In relation to his comparison No. 3 he said it appeared to be purpose built in a residential area. Comparison No. 4, he said, was a similar type property to the subject and close to a commercial location. Mr. Halpin said that he could not accept Mr. Curran's opinion that the centre of Clondalkin was in and around Main Street. He said that the centre extended out to cover a much larger area. There was, in his opinion, no principal shopping street.

Respondent's Evidence

Mr. Damien Curran said that the appellant's premises was a residential property, part of which was used for commercial purposes. His three comparisons were all residential properties which were either entirely or partly used for commercial purposes and on that basis they were in his opinion identical to the subject property. His first comparison, the Village Daycare Centre, was at the end of Monastery Road on the outskirts of the village. It was valued on the ground floor at €300 per sq. metre. His second comparison was just down from the subject property – 2 doors away. It was valued at €250 per sq. metre. Comparison No. 3 is a converted residence and is on Tower Road, a secondary street in the village. It is valued at €250 per sq. metre. The locations were similar to the subject property.

Cross examined by Mr. Halpin

Mr. Curran said his comparison No. 1 was rented at €24,000 per annum from January 2002 on a 5 year lease. Comparison No. 2 was freehold and next to the start of a retail

development. Comparison No. 3 was freehold and beside the start of retail development. He said all his comparisons were in the village and close to the subject property.

He said he personally valued every single premises in Clondalkin – in excess of 200 properties. Main Street is the most valuable area in the village. The premises on Tower Road are in the second most valuable area and are in the proximity of the village. His comparison No. 2 was in the third most valuable area in the village.

Mr. Curran said that comparison No. 1 went to first appeal stage. The others were not appealed. He reiterated that the best comparisons were ones in the immediate area of the subject property and that all his comparisons were in that area.

Findings

The Tribunal has carefully considered all of the oral and written evidence in this case and the argument adduced at the hearing and makes the following findings:

1. The appellant's premises is part of the ground floor of a two storey terraced converted residence now in commercial use as a doctor's surgery.
2. The appellant's comparison No. 1, the Omac Business Centre, is a large purpose built commercial building in the outskirts of Clondalkin. Comparison No. 2 is in Firhouse and No.'s 3 and 4 are in Tallaght, whereas the respondent's three comparisons are all residences converted entirely or partially into commercial use, are in similar locations and in close proximity to the subject property. In fact one comparison is only two doors away from the subject property. They are all in the village of Clondalkin and the Tribunal considers them to be acceptable comparisons for the purpose of valuing the subject property. The valuations on these properties fully support the NAV of €45,900 on the subject property (€250 per sq. metre).

Determination

The Tribunal therefore determines that the NAV of €45,900 on the subject property is fair and equitable in the circumstances. The appeal is therefore dismissed.

And the Tribunal so determines.