

Appeal No. VA02/4/002

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

Trustees Ballyliffin Golf Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Clubhouse at Map Reference 2AB/Bc, Ballyliffin, Inishowen, County Donegal

B E F O R E

Fred Devlin - FSCS.FRICS

Deputy Chairperson

Joseph Murray - Barrister

Member

Patrick Riney - FSCS. MIAVI

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18TH DAY OF FEBRUARY, 2003

By Notice of Appeal dated the 25th October 2002, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €285.69 on the relevant property above described.

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

"The valuation is incorrect in comparison to other relevant properties in the same rating area"

1. This appeal proceeded by way of an oral hearing held in Letterkenny on the 17th of January 2003.
2. At the hearing the appellant was represented by Mr. Patrick McCarroll MRICS FIAVI., ASCS., IRRV., MCI.Arb., and the respondent by Mr. Damien Curran MRICS., ASCS., BSc(Surv.), a District Valuer in the Valuation Office.
3. Prior to the hearing the Valuers exchanged written submissions and valuations which were forwarded to the Tribunal and subsequently received into evidence under oath at the oral hearing.
4. The property the subject of this appeal is the Ballyliffin Golf Clubhouse comprising a two-storey over basement building with stone facing to external walls and natural slate roof cladding built at a cost of €1.9 million.
5. The accommodation comprises on the ground floor a professional shop, committee room, members bar and locker rooms. On the first floor kitchen, dining room and lounge.
6. The agreed areas of the clubhouse building are as follows -:
 - Ground Floor 1085.4 sq.m
 - Basement 543.0 sq.m.

There are machinery sheds with the agreed area of 352 sq.m.
7. Ballyliffin Golf Club is located at the north-westerly tip of the Inishowen Peninsula almost midway between Buncrana and Carndonagh. South Donegal is an established Tourist area and Ballyliffin, with two eighteen-hole courses, is a popular Golfing Resort. At the 2001/4 Revision the Clubhouse and Machinery sheds were valued at RV €285.69. It is against this decision that the appeal to this Tribunal lies.
8. Appellant' Evidence

Mr McCarroll adopted his written précis, as being his evidence in chief given under oath. In his oral evidence to the Tribunal he contended that the Clubhouse was substantially in excess of members needs. The area he said suffered from poor infrastructure and lack of suitable accommodation for tourists and this adversely affected the number of visitors to the club and hence its income stream.

These were factors that should be taken into account when arriving at an opinion of net annual value. Mr McCarroll also said that the availability of grants was a factor in the decision to build a clubhouse to a scale and standard beyond the needs of the members and should also be taken into account in arriving at net annual value.

Having regard to the above, Mr McCarroll contended for a rateable valuation of €185 calculated as set out below:

Valuation		€		€
Clubhouse	1085.40	@	24.61/m ²	= 26,712.00
Basement	543.00	@	12.30/m ²	= 6,679.00
Machinery sheds	352.00	@	10.00/m ²	= 3,520.00
				36,911.00
		@	.5%	= €185

Mr McCarroll introduced three comparisons as set out in appendix 1 attached to this judgment.

9. Respondent's Evidence

Mr Curran on behalf of the respondent, having taking the oath, adopted his précis of evidence as being his evidence in chief. He proposed a rateable valuation of €285.69 calculated as set out below.

Valuation		€
Ground floor	1085.40	@ 34.17/m ²
Basement	543.00	@ 27.34/m ²
Machinery sheds	352.00	@ 13.66/m ²

Valuation €285.69

In support of his valuation Mr Curran introduced three comparisons as set out in Appendix 2 attached to this judgment.

In evidence Mr Curran said that the building was an impressive structure forming part of a well-known and renowned golfing facility, which attracted a large number of visitors. He did not accept that the clubhouse was too large for the needs of the members or that its location was disadvantaged.

Findings

Having regard to all the evidence adduced, the Tribunal makes the following findings:

1. It is common case that the clubhouse building is an impressive structure and that Ballyliffin provides two fine 18-hole golf links.
2. The Tribunal accepts that Ballyliffin has an infrastructure deficit and limited tourist accommodation. Notwithstanding the quality of the facilities on offer at Ballyliffin golf club, these shortcomings have the affect of limiting the number of tourists attracted to the area.
3. The Tribunal accepts Mr McCarroll's contention that the clubhouse facilities are in excess of requirements and this, together with the other factors above referred to, would be taken into account by a hypothetical tenant in the market.
4. Of all the comparisons put forward, the Tribunal attaches most weight to Portsalon and Donegal clubhouses. Little weight is attached to Letterkenny Golf Clubhouse by virtue of its location and size.
5. The Tribunal therefore determines the net annual value of the subject property to be €47,600 calculated as set out below:

New clubhouse	1085 sq.m.	@ €30/sqm	= €32,550
Basement	543 sq.m	@ €20.00,	= €10,860
Machinery sheds	352	@ €12.00	= €4,224
Total	£47,646	say net annual value	€47,600
Rateable valuation	@ .5%	=	€238

And the Tribunal so determines.