

Appeal No. VA88/0/017

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

Garrymore G.A.A. Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Clubhouse and Grounds at Lot No. 17A Killeenrevagh (parish of Crossboyne), Co. Mayo

B E F O R E
Mary Devins

Solicitor (Acting Chairman)

Paul Butler

Barrister

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 20TH DAY OF JANUARY, 1989

By notice of appeal dated the 10th day of August 1988, the appellants appealed against the decision of the respondent fixing the rateable valuation of the above described hereditament at £30.

The hereditament in question consists of a G.A.A. Clubhouse and grounds situate in a rural location approximately 8 miles from Claremorris, County Mayo.

The original hall was completed in 1980 and a two-storey extension and lean-to additions were built and improvements to the original building carried out, between 1982 and 1984. The accommodation comprises main hall, dressing-rooms, showers/wcs, stores, boiler-house, ticket room and licensed bar.

At the oral hearing which took place on 12th January 1989 the appellants were represented by Mr Stephen Roche, Barrister-at-Law. Mr Patrick J Nerney, Valuer, Ms. Joan Hanlock, Solicitor and Mr McHugh, Chairman of Management Committee of Garrymore G.A.A. Club were also present.

The Commissioner of Valuation was represented by Mr Stephen Dervan, B.Agr.Sc., a valuer with three years experience in the Valuation Office.

Mr Nerney elaborated on his written submission dated 19th December 1988 and pointed out that the Club is in a particularly isolated location, the nearest village being six miles away.

In reply to Mr Roche, Mr McHugh informed the Tribunal that the bar in the clubhouse was opened only after Senior Cup Matches and at Christmas and Easter, i.e. approximately 10-12 times per year.

He also stated that the bar consisted of only one room on the first floor of the premises.

On cross-examination by Mr Dervan, Mr McHugh agreed that the bar could be opened as often as necessary.

When questioned further by Mr Dervan, Mr McHugh stated that the bar profits averaged annually approximately £1,000 and that if any overall profits are made in the Club they are used

to maintain and improve Club amenities. Mr Dervan offered certain comparisons in his written submission dated 6th January, 1989 and these are appended hereto.

He pointed out that since there is no rental evidence available for properties of this type the valuation arrived at was based on the above mentioned comparisons.

The Tribunal accepts Mr Dervan's method of calculating the rateable valuation of these premises by virtue of the exclusive nature of sports clubs.

However, taking into account the isolated location of the premises, the limited use of its bar facilities and the fact that the hall is made available to local organisations, the Tribunal has decided that the correct rateable valuation for these premises is £25.00.