

Appeal No. VA88/0/144

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

**Dock Milling Company Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Warehouse and yard at 44, Barrow Street, Dublin, Co. Dublin

**B E F O R E**

**Hugh J O'Flaherty**

**S.C. Chairman**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 6<sup>TH</sup> DAY OF DECEMBER, 1988**

By notice of appeal dated 23rd day of August, 1988, the appellants appealed against the respondents determination of the rateable valuation of the above described hereditaments at £250.

The oral hearing took place on the 28th November, 1988.

Mr. Cornelius J. Cronin ARIS, Surveyor with Donal O'Buachalla & Co. Ltd. with sixteen years experience submitted to the Tribunal a written history of the premises. Both Mr. Cronin and Mr. O'Buachalla appeared on behalf of the appellants and gave evidence before the Tribunal.

Mr. T. Dineen, a valuer in the Valuation Office with fourteen years experience with a degree in Agricultural Science appeared on behalf of the Commissioner. He inspected this property in January 1988 and found that it consisted of a warehouse, used as a grain store and yard. The building adjoins the main mill and has frontage to Barrow Street with its own access. The walls are part concrete block, part rubble masonry and part load bearing mass concrete. There is a concrete floor and the roof is single skin corrugated asbestos sheeting with interspersed perspex sheets providing natural light. Eaves height is 5.5m. A sliding wooden door 3.5m. high leads to a small yard and a 4m wide gate provides access to the street.

The premises was first valued as store, tanks and boiler house in 1957 at £220. This valuation was appealed but no change was made. It was listed in 1965 to value an extension to the store and the R.V. was increased to £290.

In 1985 the lot was listed by the occupiers, and appealed, as they considered the rateable valuation excessive. The valuation was reduced to £250 and the description was amended to grain store and yard i.e. the boiler house and storage tanks were removed from the description and the attributable valuation was deleted. The appellants then appealed to the Circuit Court but this case has not yet been heard.

In 1987 the property was listed by the Corporation to "take into account the 1986 Valuation Act". No change was made on revision and on appeal the only change was in the description to "warehouse and yard". This was because in 1987 before appeal a second load bearing, wall made of railway sleepers (3,500) carried in steel H sections c. 0.5 metres inside the structural wall was removed, as this facilitates cleaning and fumigation.

The rateable valuation on the store has stood for twenty years and devalues as follows:

Main warehouse 1,150 sq.m. at 21p = £241.50  
63 sq.m. at 10p = £ 6.30  
say £250.00

In his opinion the net annual value of the premises is approximately £25,000 per annum.

Mr. Dineen supplied eight comparisons, five of which have actual rents, though four of these are 1982/3.

Mr. Cronin in his submission states that the subject premises consists of a small yard, bounded by an 8 ft. wall and open iron gate (4.15 metres - 13.6 ft.) fronting Barrow Street.

The yard is some 19 metres long and varies in depth from 4.6m (15 ft.) to 6.1m (20 ft.) and constitutes the only access to the warehouse. The warehouse occupies virtually all the residue of the site, with the exception of a small yard at the rear -bounding the Grand Canal.

The floor area is agreed to be 1,150 sq.m. (12,375 sq.ft.).

In its actual state, the warehouse is incapable of being used for modern warehousing because of inadequate height \*(19 ft.), and the inadequacy of the access for modern articulated containers, apart at all from the total absence of related offices and toilet facilities.

[ \*With the increasing size of modern roll-on/roll-off containers, all modern warehouses, owned and occupied by Irish Glass Bottle plc, situated on a large "green field" site at Irishtown adjacent to the East Link Bridge, are as follows:

Building Height = 40 ft.

Eaves 'Headroom = 30 ft.

Stacking Height = 26 ft.

These warehouses devalue for rating purposes at 18p/sq.m.]

Regarding Twil a comparison offered by the Commissioner Mr. O'Buachalla said that the informal inspection shows that its eaves headroom is 24 ft. with clear spans; moreover, that it has been modernised by the laying of a reinforced concrete floor and the reinforcing of the front walls to provide for the installation of twin roller shutter steel doors, each 15 ft. wide and 18ft. high for separate ingress/egress; furthermore, that it has modern office and toilet accomodation. In 1983 annual revision the entry was amended to Transport and Warehousing.

(1) Twil Ltd; warehouse and yard: R.V. £750.00

On 1983 first appeal, the R.V. was increased to R.V. £785.

On 1983 Circuit Court appeal, the R.V. of £785 was reduced to R.V. £625.

It is thus manifest that substantial rebuilding was involved, so extensive as to suggest that only the front walls of the original structure remained, and even they were reinforced to provide for the installation of the roller shutter steel doors.

Moreover, Twil has an enclosed yard running the entire depth of the building, which is used to store pallets and other mechanical handling equipment, viz 3 direct access doors from the warehouse section.

Furthermore, it has extensive direct access to commercial deep water berthage serviced by travelling cranes.

It is described by its owners, whose headquarters are at 82 North Wall (R.V. £945), as the mechanical handling division of its general warehousing and distribution business.

That the section of Sir John Rogerson's Quay in which Twil is situated is the favoured location for purpose-built modern containerised and palletised warehousing, can be gauged from the fact that 2 of the largest of such units, in the inner city South Docks area, have been constructed side-by-side, immediately next to Twil at No.77 (eaves headroom 24ft.), and immediately behind Nos. 76 and 77, viz. Benson Street and Hanover Quay, (eaves headroom 25 ft.).

Barrow Street is not a location for warehousing, for the very good reason that access to it is only via Ringsend Road, - its alternative access from Grand Canal Street is not possible because of the low railway bridge (max. height 11'3"). - Album of photographs.

Mr. O'Buachalla submitted that more apposite comparisons in the general vicinity are:

- (a) V.O. Lot 12/13 & 17 Sir John Rogerson's Quay  
R.V. £680 (agreed in 1970 first appeal).
- and
- (b) V.O. Lot 6e Hanover Quay  
R.V. £425 (agreed in 1971 first appeal).

**Re: (a)**

The facts were that the premises, previously occupied by Bolands Ltd. and described as "Workshop, Garage and Yard", were purchased in the open market in November 1967, by the Irish Agricultural Wholesale Society Ltd, and adapted by them for grain drying,

and the mixing and bagging of artificial manures, and for general warehousing purposes. Therein, the principal building (eaves headroom 25 ft.). used for manufacturing and warehousing purposes, devalued at 14p per sq.m.

**Re: (b)**

The facts were that the original factory buildings were almost entirely destroyed by fire and were subsequently rebuilt (by Metal Utilities Ltd.) and leased by them to Pel (Ireland) Ltd., office and general furniture manufacturers, on a 21 year lease from February 1969.

In respect of its ground floor modern factory area (2,085 square yards), it was valued at 14p per sq.m.

In considering the estimate of Net Annual Value as statutorily defined, it is essential to have regard to prevailing "open market" conditions of supply and demand.

Endeavouring to arrive at a fair and reasonable estimate thereof, in present circumstances, extremely difficult, apart from its existing use value, it can be stated that, "one year with another", there is no demand for obsolete warehouses such as the subject, the supply of such greatly exceeding the demand.

Indeed, in Mr. Cronin's opinion there is no real demand for obsolete industrial warehousing, except at "give-away" prices.

He estimated the net annual value of the subject property at £12,500.

The recent upsurge in the property market would indicate a rise in industrial rents and there is, therefore, a stronger demand for industrial units in recent months.

Having taken all this and previous points into consideration the Tribunal has come to the conclusion that a correct rateable valuation should be £210.