

Appeal No. VA88/0/225

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

**Dublin Metropolitan Regatta Council**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Lot 5H Knockieran Lower, Blessington, Co. Wicklow

**B E F O R E**

**Paul Butler**

**Barrister (Acting Chairman)**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 27TH DAY OF JULY, 1989**

By notice of appeal dated 23rd August, 1988, the appellants appealed against the fixing of the valuation of the above described hereditaments by the respondent at £40.25.

The valuation history of the premises is as follows:-

The property was first valued in 1984 at £40. This valuation was appealed. However, there was no change made by the Commissioner. There is a Circuit Court Appeal pending.

The property was again listed in 1987. The rateable valuation was appealed; the Commissioner made no change and this appeal arises out of that decision.

Mr. Edward Hickey, a Surveyor and Valuer with eighteen years experience in the Valuation Office presented a written submission dated the 11th May, 1989. A copy of that submission is appended to this judgment at Appendix A. In his submission, Mr. Hickey said that the property consists of a boathouse with 2 changing rooms and toilets. The property is mainly used for storing rowing boats, oars and ancillary equipment and it is located beside the lake approximately 1 mile from Blessington.

Mr. Hickey went on to deal with the respondent's grounds of appeal, namely

1. that the premises is occupied for the purposes of sport and therefore should be entitled to be excluded from valuation in accordance with Section 5.3 (1) Ref. No.2 Valuation Act 1986 and
2. that the rateable valuation is excessive and inequitable.

Mr. Hickey went on to deal with these grounds. In particular in relation to ground no.1 he referred to the decisions of the Tribunal in the Greystones Golf Club and the Turf Club Limited cases (respective references 88/126 and 88/138). As to ground 2, Mr. Hickey anticipated that the appeal may be due to the fact that Messrs. Donal O'Buachalla and Company (who had acted for the appellant) had come to agreement in respect of the valuation and agreed that the same should be £30 but this agreement was not accepted by the appellant. Mr. Hickey gave various comparisons which are set forth in this report. While the appellant did not produce a written submission for the Tribunal, other documents dealing with their difficulties were produced and the same are appended to this judgment at Appendix B. The oral hearing took place on the 13th day of July, 1989. Mr. Dermot J. Farrelly, a Trustee of the appellant and Mr. Jerry Macken, Manager of the Municipal Rowing Centre gave evidence on behalf of the appellant. It emerged

from the evidence that the appellant is a voluntary body providing a source of much needed recreation in particular for people from the inner city of Dublin. As the building in question was publicly funded it did not anticipate that they would be liable to pay rates and found the same to be a very onerous burden upon them.

Mr. Hickey gave evidence in accordance with this written submission.

While the Tribunal cannot but have great sympathy with the appellants it is clear from the decisions mentioned that the premises are rateable. Having regard to the comparisons given and to the fact that at one stage a representative of the respondent was willing to agree the rateable valuation at £30 the Tribunal is satisfied that this appeal should be allowed to the extent of reducing the rateable valuation to the sum of £30.00.