

Appeal No. VA88/0/234

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

Skibbereen Golf Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Clubhouse premises of Skibbereen Golf Club, Skibbereen, Co. Cork

B E F O R E

Hugh J O'Flaherty

S.C. 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 24th day of August, 1988, the appellants appealed against the valuation of the above described hereditaments in the sum of £35.

Mr Patrick J Nerney, Rateable Valuation Consultant, Valuer and Auctioneer, of 13 Mountdown Road, Dublin 12, presented a written submission on the 19th December, 1988 and Mr Kevin Allman who is a valuer with 15 years experience in the Valuation Office presented his written submission on the 21st December, 1988.

The case is an important case because it is agreed between the two experts that the criteria applied to reach the rateable valuation is one that has been applied to golf clubhouses throughout the country but Mr Nerney's basic point is that the criteria that have been applied are wrong. The Tribunal, therefore, must determine whether the criteria applied by Mr Allman which, as has been said, applies to every other clubhouse throughout the country are correct or not.

Mr Nerney made the point that the present valuation is based on the size of the premises rather than the net annual value. It was further submitted that if the voluntary input of the members was removed the hereditament would have no profit earning ability and hence no net annual value because profit earning ability is the basic element in determining net annual value. He concedes that whilst the subject premises may not have any real net annual value the Valuation Acts nevertheless do not appear to make any provision for striking out or exemption in such cases. Mr Nerney thought that £6 would be a fair valuation.

In the course of his submission Mr Allman gave a description of the clubhouse. His estimated net annual value was £7,000 and he set out how it devalued

New lounge area	128.5 sq m @ 15p = £19.28
Old lounge, kitchen & new lockers	109.4 sq m @ 12p = 13.12
Old pavilion	43.7 sq m @ 8p = <u>3.50</u>
	£35.90
	say £35.00

He gave as comparisons Bantry Golf Club, Youghal Golf Club and Glengarrif Golf Club and the same figures per sq m apply in those cases.

The Tribunal is satisfied, having regard to the tests laid down by the Valuation Acts, that it must have regard to the prevailing level of rates in comparable premises and the criteria, the Tribunal believes, that have been applied not alone in the case of this clubhouse or in the case of the ones

given by way of comparison but also throughout the country are correct and, therefore, the Tribunal will uphold the respondent's valuation herein.