

Appeal No. VA88/0/359

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

Stillorgan Snooker Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Snooker Hall, 1st floor Stillorgan Snooker Club at Stillorgan North E.D. Stillorgan - Mount Merrion 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 20TH DAY OF DECEMBER, 1988

By notice of appeal dated the 24th day of August, 1988, Mr. Desmond Holmes on behalf of the Snooker Club appealed against the respondents decision fixing the rateable valuation of the above described hereditaments at £175.

In the course of his written submission dated 24th August, 1988 Mr Holmes said that the valuation was based on an inflated rating originally set in 1981/82. Snooker clubs or halls do not command the same high rental as retail premises. Retail premises have, in general, the highest rental obtainable for practically any commercial property.

The rentals obtainable for snooker clubs are based on their possible turnover or usage and this is determined by the number of full size snooker tables that can be accommodated in the premises.

With the possible exception of one or two locations all snooker halls are located in second or third rate positions and invariably in upper floor or rear sections of premises, which cannot support any other profitable businesses or enterprise.

Mr Holmes set out a list of comparable snooker clubs in similar areas and locations and he said that they were assessed at much lower rates and gave the following examples:-

- | | |
|---|------------------------------|
| (1) Monkstown Snooker Club
3a Monkstown Farm
Co. Dublin | No. of Tables = 16 R.V. £100 |
| (2) Rathfarnham Snooker Club
18 Main Street
Rathfarnham
Dublin 14 | No. of Tables = 18 R.V. £100 |
| (3) Cues Snooker Club
Nangor Road
Clondalkin
Dublin 24 | No. of Tables = 21 R.V. £200 |
| (4) Potters Snooker Club
Crumlin Road
Dublin 12 | No. of Tables = 19 R.V. £150 |
| (5) Breaks Snooker Club
Unit 1, Whitehall Walk
Upper Drumcondra
Dublin | No. of Tables = 15 R.V. £ 65 |

He said that Stillorgan Snooker Club has 12 full size and 4 three quarter size tables. He said the premises are only suitable as an industrial premises and can only command rentals prevailing for such premises.

Mr Noel Lyons who is a Bachelor of Commerce of the National University of Ireland with 14 years experience in the Valuation Office made his written submission on the 29th November, 1988. In the course of that submission he said that he had inspected the property in January,

1988 and found that it comprised of the first floor of a factory type building erected in 1980/1981 as a hardware cum garden shop over a small shopping arcade with access via a concrete ramp. The premises has been refitted and opened as a snooker hall in March 1987 with accommodation for 12 full size and 4 three quarter size tables. The original floor area has been extended to provide ground floor entry, stairs and toilets, first floor coffee shop, electronic games room and office. The improvements cost in the region of £20,000.

He said that the property is located on the Lower Kilmacud Road near the residential end of a busy and developing commercial area of which the Stillorgan Shopping Centre nearby is the focal point. The said that it is located opposite a group of shops and a thriving gymnasium and has tarmac car parking in front.

He gave the recent valuation history of the premises as follows:-

This premises was first valued in 1981 when a rateable valuation of £270.00 was fixed on a "shop store and yard". On ensuing first appeal the valuation was reduced to £210.00. The valuation remained unchanged until 1987 annual revision when the hereditament was listed by Dublin County Council as follows:-

"Properties have been altered and there has been changes of occupiers - revise and value any additions or developments." Arising from this request for revision the hereditament was subdivided into two new hereditaments viz (1) Snooker Club R.V. £195.00 and (2) Store and yard R.V. £15.00. The immediate lessor was aggrieved at revision and appealed to the Commissioner of Valuation who deputed Mr Lyons to re-inspect these premises and report. This appeal refers to the snooker club.

The respondent having considered Mr Lyon's report reduced the valuation to £175.00

He gave a number of comparables which the Tribunal does not think it necessary to reproduce in full because it finds that the most appropriate comparable to be Richard Dunne's Snooker Club at 280/284, Rathmines Road Lower with a rateable valuation of £200 which was valued at appeal in 1986. The area of that snooker hall was much the same as the subject premises and it, too, was situated on the first floor and had 12 championship tables.

In the course of the oral hearing on the 5th December, 1988, Mr Holmes developed the points that he had made in his written submission and he was supported by Mr Frank Mulcahy, valuer.

The debate covered the fact that because the Stillorgan Shopping Centre itself was an outstanding success that anything adjacent to it would not necessarily be a success; it was suggested that while snooker had certainly developed from a rather obscure game because of the interest that it generated on television, nonetheless, the peak must have been passed in public interest.

At the end of the day the Tribunal was driven to think that the choice was between the Dunne Snooker Club valuation and the Rathfarnham Snooker Club valuation. Mr Lyons thought that this latter might have been undervalued if anything but, in any event, he contended that the location of the Rathfarnham Snooker Club was not nearly as good as the subject premises.

Mr Holmes and Mr Mulcahy made the point that the Rathmines location was in the centre of "flatland" but Mr Lyons countered this by saying that there had been a differential allowed between the two.

The Tribunal has come to the conclusion that the Rathmines comparison is a valid one and can, in the circumstances, only allow some marginal relief below the valuation that has been fixed.

The Tribunal will fix a valuation of £170 instead of £175.