

Appeal No. VA91/3/007

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

**Munslow Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Yard at Lot No. 8b/Unit 10b Townland of Laraghcon, Lucan Heights, Belgard, Co. Dublin

**B E F O R E**

**Henry Abbott**

**Barrister Chairman**

**Paul Butler**

**S.C.**

**Veronica Gates**

**Barrister**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 13TH DAY OF DECEMBER, 1991**

By Notice of Appeal dated the 4th day of October, 1991, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £23 on the above described hereditament.

The grounds of appeal are that the rateable valuation of £23 is excessive and inequitable and should be deleted from the Valuation Lists.

**The Subject Property**

The subject property contains an area of about 6,840 sq. ft. at the Hills Industrial Estate. It formerly consisted of derelict buildings which were demolished and cleared.

### **Valuation History**

The Lucan Woollen Mill was sold to the Appellant Company in 1988, at which stage most of the old derelict buildings were demolished and the remaining buildings were refurbished. Arising out of the 1989 revision 16 new hereditaments were created, comprising units 1 to 29 (total of 16 items). The subject property was combined with unit 10 and rated at £63. This was appealed and at the appeal valuers inspection of October, 1990 it was found that the workshop was let to a new tenant and that the subject property was not let. The Commissioner determined that a rateable valuation of £48 should apply to the offices and stores and that the lot number was amended to 8b<sup>2</sup>/unit 10a. He also determined that the rateable valuation of the yard should be £23 and the lot number amended to 8b<sup>2</sup>/unit 10b. It is against this determination of £23 that the appeal now lies with the Tribunal.

### **Written submissions**

A written submission was received from Mr Tony Brooks of Tony Brooks and Company, Valuation, Rating and Property Consultants on behalf of the Appellants on the 4th December, 1991. In this submission Mr Brooks said that the official description in the Valuation Lists is "yard". He said, however that the subject property is an area of building ground which is bounded on the south side by the Liffey, on the east and north sides by a concrete wall and on the west side by Unit 8b<sup>2</sup>/unit 10a. He said that the developer had permission for five units on this site but had recently been granted planning permission by An Bord Pleanála for an alteration from five units to three units. This permission was granted on the 20th March, 1991. He explained that in 1989 the area with the workshop was occupied by Nu-Stone on a temporary basis until such time as a more suitable premises within the compound became available. He said that in April 1990 Nu-Stone vacated the premises and moved to an upper yard in the compound. He said that the new occupier of the workshop did not require the use of the attached area which is the subject of this appeal and had been used by Nu-Stone as a yard. He said that this yard remained unlet nor was any effort made to let because the developer would in due course erect industrial units thereon. Mr Brooks said that this is a building site within a compound. He said that it has not been let since April 1990 nor is it intended to be let. He said that prior to April 1990 it was used to provide an area for Nu-Stone for holding concrete slabs pending the development of a more suitable unit. He said that in his view the valuation should be deleted.

A written submission was received on the 5th December, 1991 from Mr Liam Cahill, B.A., a valuer in the Valuation Office on behalf of the Respondent. In his written submission Mr

Cahill set out the valuation history of the premises and a description of the subject property. Mr Cahill outlined his calculation of the net annual value and rateable value of the property as follows. The calculation is based on the rent of £10,000 which Nu-Stone agreed by lease dated February, 1990 in respect of the workshop and the subject property. Mr Cahill said that the rent of £10,000 devalues as workshop £6,318 and yard £3,682 (6,867 sq. ft. at £0.54). By applying a percentage of .63 as the relationship between rateable valuation and net annual value Mr Cahill arrived at a rateable valuation of £23.

### **Oral Hearing**

The oral hearing took place in Dublin on the 9th of December, 1991. Mr Tony Brooks B.Agr.Sc. M.I.A.V.I. of Messrs Tony Brooks & Company, Valuation, Rating and Property Consultants (assisted by Mr Martin Kelly, Valuer) appeared for the Appellant and Mr Liam Cahill a Valuer with 11 years experience in the Valuation Office and a Bachelor of Arts appeared on behalf of the Respondent. In addition, Mr Musgrave of the Appellant Company gave some evidence on the Appellant's behalf.

Mr Brooks referred to his submission and, in particular, to the plan annexed thereto. He said that in 1989 Unit 10 and the area beside it was let to Nu-Stone Limited. Units 5 to 9 inclusive were used as an area for storing purposes on a temporary basis. In April 1990 Nu-Stone Limited moved to what is described on the plan as "the upper yard". The latter was then let to Medivent Limited in October 1990 and was converted to office use (units 5 to 9 inclusive were not included in that letting). Unit 10 was then given a separate valuation of £23 and this is the valuation which is the subject of this appeal.

Mr Brooks said that the building on the premises has been demolished and the area the subject matter of the appeal is now building ground. He argued that it was not the practice to value such land.

Mr Cahill said in evidence that the area was let and is capable of being let. He referred to three photographs which he took on the 29th of November, 1991 and it was apparent from these photographs that some use was being made of the yard in that there was a pile of sand thereon. Mr Cahill referred to the judgment of Mr Justice Barron in the Rosses Point Hotel Co Ltd v. Commissioner of Valuation case and said that one has to take account of the actual site. He said the only evidence on net annual value was evidence that he has put before the Tribunal.

The Tribunal adjourned for a short period and when it sat again it indicated to the parties that it was disposed to decide that the unit had a value.

Mr Brooks said that his approach to value would be on a nominal basis and he suggested a rateable valuation of £5. He said that there were nails protruding from wood in the yard. Mr Musgrave said that the reason that the yard is not built on at the moment is because the appellant has no by-law approval and has been waiting for the same for some 18 months. Mr Cahill, while maintaining that his method of calculation of net annual value was valid, suggested that a compromise figure might be based on a weekly rent of £50 which would give a rateable valuation of £15. Mr Brooks emphasised that the Respondent had tendered no comparative evidence of a similar yard.

### **Determination**

As indicated above, the Tribunal is satisfied that the unit has a value. Having regard to the fact that the appellant has obtained planning permission for developing this site and could not let the premises on any other than a temporary convenience type letting the Tribunal is disposed to determine that a fair valuation will be based on a weekly rent of approximately £30 and determines rateable valuation at £10.