

Appeal No. VA92/2/040

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

Classic Windows Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. 1C/1 Melbourne Business Park, Modelfarm Road, Bishopstown,
Ballinaspig More, County Borough of Cork
Quantum

B E F O R E
Mary Devins

Solicitor (Acting Chairman)

Brian O'Farrell

Valuer

Joe Carey

P.C. M.I.A.V.I.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 23RD DAY OF JUNE, 1992

By notice of appeal dated the 26th day of March, 1992, the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £70.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that the Rateable Valuation of adjoining units of similar size is £63.00 while that of the Appellants is £70.00.

Location and Description:

The subject property is situated in the Melbourne Business Park on the Model Farm Road near the junction with Rossa Avenue. The subject property is an end unit in a terrace of six units. Apart from the extensions to the subject property all six units are of similar size and design. The unit is two storey with showroom/reception on the ground floor and offices on the first floor.

Valuation History:

In 1990 the property was listed by the Local Authority for revision and was valued at an R.V. of £75.00. At First Appeal to the Commissioner of Valuation the R.V. was reduced to £70.00. It is against this determination of the Commissioner of Valuation that this appeal lies with the Tribunal.

Written Submissions:

A written submission was received from Mr. Kevin Heery, B.Comm, a District Valuer in the Valuation Office. In his submission Mr. Heery set out a description of the property and its valuation history. Mr. Heery outlined the basis of the valuation of the property as follows:

Original building	Ground Floor	867 sq.ft @ £7.00 =	£ 6,069
Original building	First Floor	662 sq.ft @ £6.00 =	£ 3,972
Extensions		323 sq.ft @ £3.50 =	£ 1,130
			£11,171
		N.A.V. Say	£11,000
		@ 0.63%	R.V. £70

Commenting on the Appellants Grounds of Appeal Mr. Heery said that a difference in the Rateable Valuation between the subject property and the adjoining units is on account of the fact that the Appellants have added extra floor area to the side of the original building. The Appellants who are in the aluminium business have added three conservatory type extensions to

the side of the original building at a cost of £20,000. These extensions are linked to the main building.

Mr. Heery states that the differential of £7 R.V. between the Appellants unit and the other five units is not unreasonable. Mr. Heery accepted that in the particular circumstances of the occupiers there is an element of trade exhibits involved with the extensions (conservatories) but that there is also an element of general business use involved. Given that the extensions are an integral part of the main building it was considered by Mr. Heery that a hypothetical tenant would pay an additional £1,000 per annum rent for this unit compared to the standard units.

Oral Hearing:

At the oral hearing which took place in Cork on 23rd June, 1992, Mr. Donal Donovan, Director of Classic Windows appeared on behalf of the Appellant. Mr. Kevin Heery, of the Valuation Office represented the Respondent.

Mr. Donovan explained that the only difference between the subject property and the adjoining units in the terrace was the addition of three conservatories. He said that these three conservatories served only as demonstration models and were not used as offices.

He did agree, however, that they formed an integral part of the entire premises and added about 40% to the entire floor space.

Mr. Heery pointed out that these extensions had been expensive to erect and that there was completely free access from them to the rest of the building.

The Tribunal accepts Mr. Donovan's contention that these conservatories are, as it were, working models of the company's products. Nonetheless, they do add to the overall dimensions of the

subject property and, indeed, enhance its appearance. Presumably, too, interviews with customers and other similar business can be carried out therein.

In the circumstances the Tribunal is satisfied that these extensions combine two purposes and accordingly determines the R.V. of the subject hereditament at £67.