

Appeal No. VA92/6/028 & 30

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

Unigrain International Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: (1) Offices and Grain Store (part of) at Map Ref: 1Ha, Townland of Ballybricken,
Carrigaline Ward, R.D. Cork Lower - R.V. £210 (VA/92/6/028)

(2) Grain Store (part of) at Map Ref: 47, Townland of Loughbeg, Carrigaline Ward,
R.D. Cork Lower - R.V. £175 (VA/92/6/030) Co. Cork

Ratio - Cork

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Mary Devins

Solicitor

Joe Carey

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

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 27TH DAY OF APRIL, 1994

By Notices of Appeal dated the 2nd November, 1992 the appellant appealed against the determination of the Commissioner of Valuation in fixing Rateable Valuations on the above described hereditaments as follows:- (1) R.V. £210 and (2) R.V. £175.

The grounds of appeal as set out in the Notices of Appeal are that "the valuation is excessive, inequitable and bad in law".

The Property

The property comprises a purpose built bulk grain store with small administration/weighing office attached. The building is of steel portal frame with reinforced mass concrete walls and floors. Walls are three metres thick up to a height of approximately 6 metres. The next three metres to eaves height being steel cladding. The full height of the building is 11 metres (35 feet). The nominal capacity of the building is 15,000 tons. There are three separate compartments of 4,500 tons each, with roller doors. Dust and air vents are provided at sides and top. The property is located on the adjoining Ringaskiddy Port in the lower Cork Harbour area approximately 8 miles east of Cork city.

Valuation History

The buildings were first valued in 1990 at £735. Half of this building was outside the high water mark so was not included. The portion inside the high water mark was further split by a townland boundary so the valuation was recorded as 1H Ballybricken R.V. £175, 16J Barnahely R.V. £175. The townland boundary was extended under Maritime Boundaries Order 1990, S.J. 268 of 1990. The balance of the warehouse was then valued at 1991 Revision. Again the building was split by a townland boundary (different townlands) and recorded as Lot 1Ha Ballybricken R.V. £210 and Lot 47 Loughbeg R.V. £175. It is these two lots that are the subject of these appeals (VA/92/6/28 and VA/92/6/30).

Written Submissions

A written submission was received on the 20th October, 1993 from Mr. Jack Devlin A.R.I.C.S., Chartered Surveyor of Donal O'Buachalla & Company Limited on behalf of the appellant. In the written submission Mr. Devlin stated that the matters in dispute in this case were the estimated N.A.V. of the subject hereditaments and the percentage ratio to be applied to Net Annual Value. In assessing Net Annual Value Mr. Devlin described the property and set out a number of comparisons broadly similar in function. He said that the subject premises was a substantial but basic warehouse not suited to other uses. He said that if offered for letting on the open market its location at Ringaskiddy Port would not give it any particular advantage. On this basis he

assessed the N.A.V. as £60,120. He said that the fraction to be applied should be .5% based on the Tribunal decision VA/92/3/007 delivered on the 20th September, 1993.

Written submissions were received on the 19th October, 1993 from Mr. Peter Conroy, District Valuer with 20 years experience in the Valuation Office on behalf of the Respondent. In the written submission he said that the subject premises is comparable with adjoining grain storage buildings and valued at the same price per ton as agreed when this building was the subject of an appeal to the Commissioner of Valuation in 1988. He said that while noting the decision of the Tribunal in VA/92/3/007 - Allied Irish Banks the evidence shown as to the correctness of the .5% was far from being conclusive. Mr. Conroy said that the Valuation Acts and the decisions of the Courts interpreting these Acts supported the Respondents contention that the ratio could differ between rateable hereditaments of different functions, for example, between offices, shops and industrial premises. He set out in appendices to his written submission details of premises within the relevant areas supporting the contention that the appropriate ratio to be applied is .63%. In conclusion, Mr. Conroy said that the close proximity of the subject R.D.'s to Cork city meant that there were more similar in valuation levels to Cork city than to other parts of Cork County.

The comparisons offered by both parties are appended to this judgement - Mr. Devlin's comparisons at Appendix A and at Appendix B, Mr. Conroy's comparisons and schedule of properties analysed by the Commissioner of Valuation in support of the .63% ratio.

Oral Hearing

At the oral hearing which was heard in Cork on the 9th February, 1994, Mr. Desmond Killen and Mr. Jack Devlin of Messrs. Donal O'Buachalla & Company Limited appeared on behalf of the appellant.

The respondent was represented by Mr. Peter Conroy of the Valuation Office.

Prior to the oral hearing it was agreed that the determination of the Tribunal in Appeal No. VA92/6/029 - M.F. Kent & Company in relation to the appropriate ratio to be applied to N.A.V. would apply to this appeal.

Accordingly, on the issue of the ratio to be applied to N.A.V. the Tribunal determines that the correct fraction to be applied to N.A.V. is 0.5%.

At hearing parties agreed the N.A.V.'s as follows:-

£23,160 in the case of Appeal No. VA92/6/028 - 1Ha Ballybricken, and, £19,450 in the case of Appeal No. VA92/6/030 - 47 Loughbeg.

The Tribunal accordingly determines the rateable valuation at £115.00 in the case of Appeal No. VA92/6/028 - 1Ha Ballybricken and at £97.00 in the case of Appeal No. VA92/6/030 - 47 Loughbeg.