

Appeal No. VA92/6/077

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

Aer Lingus Commuter

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Hangar at Map Ref: 29A, Townland of Huntstown (Dublin Airport), E.D. Airport, R.D.
Dublin - Fingal, Co. Dublin
Quantum

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 17TH DAY OF JANUARY, 1994

By Notice of Appeal dated the 30th day of October, 1992 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £500.00 on the above described hereditament.

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

The Property

The property consists of a modern hangar built in 1989, situated on the south west perimeter of the Airport, adjoining the Venair Hangar close to the new A.T.C. building. The hangar is constructed on a steel frame with insulated steel cladding on the walls and roof, with concrete walls to the front in the 2 storey office area. The eaves height is 27 feet. There are double glazed aluminium framed windows, steel folding shutter doors opened by motors. There are 2 floors of offices finished to a good standard with radiator heating, fluorescent lights and suspended ceilings. There is parking for 14 cars to the front. The property is held on a site rent from Aer Rianta.

Valuation History

The property was first valued on 1990 revision at R.V. £600 which was reduced on First Appeal in 1990 to £500.

Written Submissions

Mr. Frank O'Donnell, B.Agr. Sc. F.I.A.V.I., M.I.R.E.F. Principal of Frank O'Donnell & Company, Valuation and Rating Consultants, presented a written submission on the 6th December, 1993 on behalf of the appellant.

Mr. Frank O'Connor, A.R.I.C.S., BSc Surveying, a Valuer with 13 years experience in the Valuation Office presented a written submission on the 25th November, 1993 on behalf of the Respondent.

Oral Hearing

The oral hearing took place in Dublin on the 15th day of December, 1993. Liam McKechnie, Senior Counsel instructed by Sheila Geaney, Solicitor, appeared on behalf of the appellant and Aindrais O'Caomh, Barrister-at-Law instructed by the Chief State Solicitor appeared on behalf of the Respondent.

Mr. O'Donnell gave evidence on behalf of the appellant and Mr. O'Connor's written submission was taken as his evidence.

It quickly emerged that the essential difference between the parties was the comparative evidence. The appellant's side offered four comparisons namely Hangars 1, 2, 3 and 4 respectively. In each of those comparisons rateable valuation was agreed. It appears that the

method adopted in arriving at those agreements was that of rental evidence and that the valuations devalued at between £1.62 and £2.20 per square foot overall.

The respondent's side presented two comparisons, namely the Venair Hangar and the Iona Airways premises. It was strongly urged on behalf of the respondent that the Venair Hangar was the single best comparison.

It is quite clear from the photographs offered that the Venair Hangar is very similar to the subject premises and Mr. O'Caoimh argued that the figures in that case were based upon an agreement reached as recently as October, 1992.

While Mr. O'Donnell represented Venair at the making of the said agreement he told the Tribunal that the matter had subsequently been appealed. He further told the Tribunal that had he been aware of decisions subsequently made by the Tribunal he would not have come to that agreement.

Determination

It should be noted that the parties had agreed that the Tribunal would take arguments advanced in the case of **VA/92/4/029 - Rainbow Bookshops -v- Commissioner of Valuation** as having been advanced by both sides in relation to the rateability issue arising from the description of the premises as being in Dublin Airport and the Tribunal accepts these arguments as having been raised and responded to and finds for the Respondent in relation to the same in the same manner as was decided by the Tribunal in the Rainbow Bookshops case.

The Tribunal accepts that the Venair premises are the best by way of physical comparison to the subject premises. In that case the respondent accepts that the Venair premises are slightly superior and this is reflected in his valuation of the subject premises. The Tribunal further accepts that the four comparisons offered by the appellant must be very much inferior to the subject premises and to that of Venair. On the appellant's case, valuation per square foot of the subject premises is far higher than that of the comparisons offered. Nevertheless the Tribunal is satisfied that for the sake of uniformity regard must be had to the comparisons offered by the appellant and that offered by the respondent.

Another matter that arose was that the respective valuers in arriving at their valuations calculated the areas on a different basis in that the appellant included the offices and hangar

together and separately valued car parking and the respondent separately valued the offices, hanger and apron and said that car parking was taken into consideration as being very much ancillary. The Tribunal accepts the methods adopted by both sides as being valid but must opt for one in determining rateable valuation and opts for that adopted by the respondent.

Having regard to all of the foregoing the Tribunal determines rateable valuation on the following basis, namely;-

Description	Area sq.ft.	Rate sq.ft.	N.A.V.
Total Area (to include Offices)	14,409 sq.ft.	£3.75 p.s.f.	£54,033
Apron	37,165 sq.ft.	£0.43 p.s.f.	<u>£15,980</u>
			£70,013
		By .63%	£441.00

The Tribunal, therefore, determines rateable valuation at £441.00.