

Appeal No. VA93/1/031

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

Michael Byrne Motors Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Workshop and Yard at Map Ref: 4Ga, Townland: Minard, E.D.: Caldragh, R.D. Longford,
Co. Longford
Quantum

B E F O R E
Mary Devins

Solicitor (Acting Chairman)

Brian O'Farrell

Valuer

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29TH DAY OF SEPTEMBER, 1993

By Notice of Appeal received on the 26th day of February, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £40 on the above described hereditament.

The grounds of appeal as stated on the Notice of Appeal are:-

"Valuation excessive".

The Property:

The property is the former Beamish & Crawford premises and is now a crash repair workshop, with 19 foot eaves height and single skin roof. It has a concrete yard to front and rear and it is located on the main road between Longford and Newtownforbes. It also has access to the rear off a minor road.

Valuation History:

The premises was first valued as a stores for Beamish & Crawford at £16 R.V. on 1972 Revision. The area was 1761 square feet. It was revalued as a crash repair workshop and the rateable valuation increased to £50 on 1991 Revision. The area of the premises at this stage was 3,980 square feet. The occupier appealed against the 1991 First Appeal decision and the rateable valuation was reduced to £40. The basis for the reduction in valuation was the reduction in the conversion factor from 0.63% to 0.5% on First Appeal. On the 26th February, 1993 the occupier lodged the subject appeal to the Valuation Tribunal, against this decision.

Written Submissions:

No written submission was received from Mr. Tom Madden, Solicitor, acting on behalf of the appellant, who represented him at the hearing.

A written submission was received on the 23rd August, 1993 from Mr. Jim Gormley, a District Valuer in the Valuation Officer, on behalf of the respondent. In his submission Mr. Gormley gave a brief description of the premises and he set out the valuation history as referred to above. Mr. Gormley's submission also included a layout plan and the dimensions of the various areas of the hereditament. He also gave a breakdown of the rateable valuation of £40 as set out below:-

Area of Workshop:	2,976ft ²
2/s Stores:	644ft ²
Paint Booth:	<u>360ft²</u>
Total Area:	3,980ft ²

Estimated Net Annual Value: $3,980\text{ft}^2 \times £2.00/\text{ft}^2 = £7,960$
 $\times 0.5\% = £40 \text{ R.V.}$

By way of comparative evidence, Mr. Gormley referred to four properties within Co. Longford and details of these are as follows:-

(1) O'Hara Developments Limited

4B Cartronageeragh

1½ miles from Longford on Lanesboro Road

R.V. £65.00 (1991)

$$\begin{aligned} 7,311\text{ft}^2 @ £1.75/\text{ft}^2 &= £12,794 \\ \times 0.5\% &= £65 \end{aligned}$$

(2) Johnson Farm Machinery Limited

2f Cartronageeragh

1½ miles from Longford on Lanesboro Road

R.V. £45 (1986 First Appeal)

$$\begin{aligned} 4,811\text{ft}^2 @ £2.00/\text{ft}^2 &= £9,623 \\ \times 0.5\% &= £48 \\ \text{Say} &= £45 \end{aligned}$$

(3) Donal Drake

5Ca Ballinaree

1½ miles from Edgesworthstown on Ballymahon Road

R.V. £10 (1991)

$$\begin{aligned} 1,126\text{ft}^2 @ £2.00/\text{ft}^2 &= £2,252 \\ \times 0.5\% &= £10 \end{aligned}$$

(4) Granard Stool Limited

13b Granardhill

R.V. £170 (1985 First Appeal)

$$\begin{aligned} 19,150\text{ft}^2 @ £1.80/\text{ft}^2 &= £34,470 \\ \times 0.5\% &= £170 \end{aligned}$$

Oral Hearing:

At the oral hearing which took place in Dublin on the 30th August, 1993, the appellant was represented by Mr. Thomas Madden, Solicitor, Longford. Mr. Jim Gormley, Valuer, appeared for the respondent.

Mr. Madden pointed out that the subject property was probably the only one of its kind in the Longford area. He said that it was a relatively small enterprise, employing only two people.

In relation to the comparisons put forward by Mr. Gormley, Mr. Madden pointed out that Comparison No: 1, namely; O'Hara Developments Limited, was a much larger premises and had several different business concerns being carried on therein. In relation to Comparison No: 3, the property of Donal Drake at Ballinaree, Mr. Madden stated while it was significantly smaller than the subject, it comprised both a car sales and a car repairs business. Mr. Madden stressed that while the subject property was adjacent to a separate car sales business also run by the appellant, it was, nonetheless, a separate entity and should be viewed as same.

In view of the fact that the property lay a good two miles outside Longford town, Mr. Madden was of the view that a rental value of £120 per week was realistic.

Mr. Gormley referred to his written submission and stated that the subject property was a very good quality building and was situated immediately alongside the car sales business owned by the appellant.

Mr. Gormley referred to his comparisons and pointed out that Comparison No: 1, O'Hara Developments Limited, was a much rougher, basic type of building and that Comparison No: 3, Donal Drake at Ballinaree, was nothing more than a shed attached to a house.

Determination:

The Tribunal accepts Mr. Gormley's evidence in relation to the quality of the structure of the premises and the Tribunal is satisfied that the premises are situated in a prominent location.

The Tribunal notes that the rateable valuation was decreased on First Appeal from £50 to £40.

In all the circumstances and in light of the evidence adduced, the Tribunal hereby affirms the decision of the respondent.