

Appeal No. VA94/1/002

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

Donal Morgan

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Clubhouse and Land at Map Reference: 3b, Townland: Coosheen, Ward: Ballydehob,
R.D.: Skull, Co. Cork
Quantum - Comparisons

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Brian O'Farrell

Valuer

Joe Carey

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

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 13TH DAY OF JULY, 1994

By Notice of Appeal dated the 26th day of April, 1994 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 set out in the Notice of Appeal are:-

- "(a) part time business with low turnover
- (b) isolation of location of clubhouse
- (c) private as opposed to Club owned."

The Property:

The property is located on the outskirts of Skull Village on a minor road. It comprises a single storey plastered concrete block building with a total floor area of 2,107 square feet. The building was completed in 1991. All main services are connected to the property.

Valuation History:

Prior to the revision of 1992 the hereditament known as Lot 3b was valued at £6 and described as office and land.

The subject property was valued in 1992 at £40 and described as licensed shop, clubhouse and land. This valuation was appealed and resulted in no change to the rateable valuation and a change in description to clubhouse and land. The R.V. of £40 is the subject of this Tribunal appeal.

Written Submissions:

A written submission was received on the 6th July, 1994 from Mr. Colman Forkin, a Chartered Valuation Surveyor with 12 years experience in the Valuation Office, on behalf of the respondent.

In the written submission Mr. Forkin described the property and its valuation history as set out above. He set out his calculation of the rateable valuation on the subject premises as follows:-

Estimated Cost of Construction [2,107 sq.ft. @ £45 p.s.f.]	Say	£95,000
Estimate Capital Value	Say	£90,000
Fair Return @ 10%	Say	£ 9,000
Less rates, insurance	Say	<u>£ 1,500</u>
		£7,500 Est. N.A.V.
Est. N.A.V. £7,500 x 0.5% =		£37.50
Say	=	£40.00

Mr. Forkin offered comparisons as follows:-

1) Glengariff Golf Club

R.V. £40

2) Bantry Park Golf Club

R.V. £35

3) Skibbereen Golf Club

R.V. £35

Oral Hearing:

The oral hearing took place at City Hall, Cork on the 12th July, 1994. Mr. Florence Murphy, Solicitor of O'Donovan Murphy & Company, appeared with Mr. Donal Morgan, the appellant. Mr. Forkin appeared on behalf of the respondent.

In his submissions Mr. Murphy said that the subject premises was a privately run golf club whereas the comparisons offered on behalf of the respondent were clubs owned and run by their members. In relation to Skibbereen Golf Club, he said, it consisted of some 3,000 square feet, almost 50% larger than the subject premises and had a valuation of £35.

Mr. Forkin referred to his written submission and indicated that he was arriving at an estimated net annual value, £7,500, by reference to the estimated cost of construction of the subject premises.

Determination:

While accepting Mr. Forkin's method of valuation as perfectly valid, the Tribunal is satisfied that having regard to the comparisons offered, in particular Skibbereen Golf Club, the valuation fixed by the respondent is excessive. The Tribunal determines net annual value at £6,000 and rateable valuation at £30.