

Appeal No. VA94/1/044 &  
VA94/1/045

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

**GBM Plastics Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: VA94/1/044 - Warehouse at Map Reference: 1Aac/3M/Unit 1, Ballymount Drive,  
Kilnamanagh, Ward: Tallaght-Kilnamanagh, Tallaght East, Co. Dublin (R.V. £170)

VA94/1/045 - Warehouse at Map Reference: 1Aac/3M Unit 4, Townland: Ballymount Drive,  
Kilnamanagh, Ward: Tallaght-Kilnamanagh, Tallaght East, (R.V. £75) Co. Dublin  
Quantum - Comparisons

**B E F O R E**  
**Henry Abbott**

**S.C. Chairman**

**Joe Carey**

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

**Paddy Farry**

**Solicitor**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 21ST DAY OF NOVEMBER, 1994**

By Notices of Appeal dated the 12th day of May, 1994 the appellant appealed against the determinations of the Commissioner of Valuation in fixing rateable valuations of £170 and £75 respectively on the above described hereditaments.

The grounds of appeal are in each case that the valuation is excessive.

**The Property:**

The first subject, VA94/1/044, consists of a modern early 1980's medium sized c. 8,000 square feet office and warehouse premises with parking to the front with the warehouse having 20 foot eaves or thereabouts. The buildings have been upgraded and improved since purchased around 1989. The improvements included doubling the size of the offices and revamping the original ground floor office section to a good standard. The front of the building was also upgraded including new brickwork cladding and windows.

The second subject, VA94/1/045, is the rear section of the first subject and comprises a smaller warehouse unit of about 4,000 square feet without permanent offices. The unit was previously valued as part of the first subject premises but is now sub divided and is separately let under a 2 year 9 month agreement from November 1990 at £14,500 plus rates and insurance devaluing at about £3.50 per square foot.

**Valuation History:**

VA94/1/044 - The property was revised on the fourth quarterly revision in 1992 following upgrading and sub division. R.V. £265.

**30 November 1992:** Appellant lodged an appeal through Brian Bagnall & Associates.

**20 April 1994:** First Appeal result notified. R.V. reduced from £265 to £170

**12 May 1994:** Appellant lodged an appeal to the Tribunal.

VA94/1/045 - The property was first valued in its own right on 1992 Revision (having been previously valued as part of a larger property).

**30 November 1992:** Appellant lodged an appeal through Brian Bagnall & Associates.

**20 April 1994:** First Appeal result notified - R.V. affirmed at £75.

**12 May 1994:** Appellant lodged an appeal to the Tribunal.

**Written Submissions:**

A written submission was received on the 23rd August, 1994 from Mr. Brian Bagnall of Brian Bagnall & Associates, Surveyors and Valuers, Property and Rating Consultants, on behalf of the appellant.

In his written submission Mr. Bagnall set out the accommodation and his opinion of rateable valuation as follows:-

**First Subject - VA94/1/044:**

**Accommodation**

Offices	2,799 square feet
Warehouse	5,470 square feet

**Opinion of Rateable Valuation**

Offices	2,799 @ £3.30	=	£ 9,237
Warehouse	5,470 @ £2.30	=	<u>£12,581</u>
			£21,818

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	@ .63%	=	£137.45
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Say £135

**Second Subject - VA94/1/045:**

**Accommodation**

Warehouse	4,144 sq.ft.
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**Opinion of Rateable Valuation**

Warehouse	4,144 sq.ft. @ £2.70 p.s.f.	=	£11,189
	@ .63%	=	R.V. £70

A written submission was received on the 22nd August, 1994 from Mr. Eamonn Halpin, a Chartered Valuation Surveyor with 14 years experience in the Valuation Office, on behalf of the respondent.

In his written submission Mr. Halpin gave the valuation of the first subject as follows:-

**First Subject - VA94/1/044:**

**Estimated N.A.V.**

Basis:

Offices	2,799 sq.ft. @ *£4.00	=	£11,196
Warehouse	5,470 sq.ft. @ £2.85	=	<u>£15,589</u>
			£26,786 @ 0.63%
		=	£168.74
	Say	=	£170.00

\* Offices taken @ £4.00/sq.ft. to reflect the fact that half the offices are new and the balance are refurbished to the same standard. (New offices in the Western Parkway development are assessed @ £4.50 generally).

### **Second Subject - VA94/1/045:**

#### **Estimated N.A.V.**

##### Basis:

Warehouse	4,144 sq.ft. @ £2.85 =	£11,810 @ 0.63%
	R.V.	= £74.40
	Say	= £75.00

### **Comparisons:**

Mr. Bagnall offered comparisons as follows:-

#### **1) Coopers Limited - Ballymount Road**

This unit is located at the entrance to Ballymount Industrial Estate with frontage directly onto Ballymount Road.

Agreed at First Appeal 1991 with the Valuation Office as follows:-

Two Storey Offices	5,490 @ £3.32	}
Warehouse	20,362 @ £2.32	} £71,579
First Floor Storage	6,113 @ £1.00	}

£71,579 @ .63% = £450

#### **2) Westex Holdings Limited - Crosslands Industrial Estate, Ballymount Road**

This unit is located in a small industrial estate within a quarter of a mile of the subject premises.

Agreed at 1991 First Appeal at £290 devalued as follows:-

Two Storey Offices	3,337 sq.ft. @ £3.30 }	
Warehouse/Production Area	14,492 sq.ft. @ £2.30 }	£46,136
Works Offices	717 sq.ft. @ £2.50 }	

R.V. of £290 devalues at £46,032 Rent

- 3) **Boileau & Boyd** - 11A Parkmore Industrial Estate, Long Mile Road  
This unit is located in an attractive industrial estate just off the Long Mile Road. It is a semi-detached unit with two storey offices to the front.

Agreed with Valuation Office at First Appeal 1991 at £240. Devalues as follows:-

Two Storey Offices	4,074 sq.ft. @ £3.50 }	
Warehouse	9,497 sq.ft. @ £2.50 }	£38,001

£38,001 @ .63% = £239.41

Say £240

Mr. Halpin offered comparisons for both appeals which are appended to this Judgment at Appendix A.

### **Oral Hearing:**

The oral hearing took place herein in Dublin on the 2nd September, 1994. Mr. Brian Bagnall of Brian Bagnall & Associates, Property and Rating Consultants, appeared for the appellant and Mr. Eamonn Halpin A.R.I.C.S., a Chartered Valuation Surveyor with 14 years experience in the Valuation Office appeared for the respondent.

The parties debated the comparisons and Mr. Bagnall emphasised that the first subject was entitled to a quantum relief over and above the second subject by reason of the greater proportion of offices therein.

He also argued strongly that the Westex building, his Comparison No. 2, and the Coopers Limited building, his Comparison No. 1, indicated that a lower rent per square foot on warehouse and offices ought to be charged.

Mr. Halpin, on the other hand, argued that the Cooper and Westex premises were much larger and the very same quantum relief or reduction which Mr. Bagnall argued for as between the first subject and the second subject inevitably meant that a greater quantum reduction should be allowed in respect of the comparisons thus offered by Mr. Bagnall.

Other comparisons were debated as they appeared in the precis and the Tribunal was of the view that it would be beneficial to inspect the subject premises and the general area to get an impression of the possible changes brought about by the new road system and also to look at the comparisons, at least to some extent.

Through the courtesy of Mr. Bagnall and co-operation of Mr. Halpin a successful inspection was arranged and the Tribunal resumed its sitting in the subject premises on the 3rd October, 1994.

As a result of the inspection of comparisons and general area together with the further debate of the subject, it emerged that Westex was helpful as a comparison in relation to the first subject, although generally of better quality being better located with its own grounds and having a better profile and higher eaves height. Also, the Cooper building to a lesser extent was somewhat more impressive and better situated.

Mr. Halpin reiterated his view that the Westex building should be regarded as one which merited a substantial quantum reduction compared with the first subject.

The Tribunal heard and saw nothing that would persuade it to depart from the approach of the respondent in relation to the valuation of the second subject and accordingly, finds that the valuation of the second subject is £75.

However, in relation to the first subject the Tribunal considers that some reduction ought to be made on the valuation by reason of the superiority of the Westex building, notwithstanding that same might be entitled to some quantum reduction: the superiority of the building would probably outweigh the quantum reduction in the opinion of the Tribunal. The general appearance of the estate on which the first and second subject are situate is not such as to indicate a very buoyant hinterland which might cultivate the image of the vibrant business milieu. In these circumstances and having regard to all the evidence in the case and the comparisons offered the Tribunal considers that the rateable valuation of the first subject ought to be and is £155 and so determines.

