

Appeal No. VA94/3/054

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

Seamus Lawless

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Pavillion, Pitch and Putt Course at Map Ref: IJ, Townland: Elmhall, E.D. Celbridge, R.D.
Celbridge 1, Co. Kildare
Quantum - Location

B E F O R E

Henry Abbott

S.C. Chairman

Brid Mimmagh

Solicitor

Patrick Riney

F.R.I.C.S. M.I.A.V.I.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 7TH DAY OF JUNE, 1995

By Notice of Appeal dated the 28th day of October 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £30 on the above described hereditament.

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

"by changing from a wooden hut on wheels, where we collected green fees, we built tea room, toilet facilities and sell sweets. Our rates have increased 30 fold. This is not represented in a massive increase in turnover. In fact profit from shop sales this year was £1,000, less than rates bill. Rates now represent 3% of turnover."

The Property:

The property is located in a rural situation on a secondary road, two miles from the Celbridge-Leixlip road. The premises comprises a modern single storey building built with concrete block walls with tiled roof. The accommodation includes a tea room, kitchen, store, ladies and gents toilets. There is a small store to the rear of the pavilion and a small area of the grounds has been covered with hard core to provide car parking facilities for those using the Pitch & Putt course.

Tenure:

Property is held freehold.

The accommodation comprises:

Pavilion	1,722 square feet
Store	188 square feet

Valuation History:

Prior to the 1993 revision the buildings comprised an old wooden hut with a valuation of £1. The property was listed for revision in 1993 to value club house, the valuation was fixed at £30.00 and no change was made at first appeal.

Written Submissions:

A written submission was received on the 7th day of April 1995 from Mr. Seamus Lawless, the appellant. In his written submission, Mr. Lawless described the history of the subject premises and said that the original timber hut had been replaced by the subject premises for security reasons. At the same time he said that it was also decided to provide a snack area and toilets for customers of the Pitch & Putt course. He said that the building was 40 ft by 30 ft approximately with a small shed - 10 ft by 10 ft for machinery. Mr. Lawless said that the new valuation was an increase of 3,000%. Mr. Lawless contended that the subject premises would not serve as a practical building for any alternative business. He also pointed out that the business operated for only 6 months of the year and also closed on wet days. Mr. Lawless said that there was no bus service on the road and a taxi fare from Lucan cost £5 one way. He said that the Pitch & Putt was poorly sign posted as the council would not permit anything larger to be erected. He said that they had a main competitor very close by but on the main road and that any advertisements he used ended up with customers going to his competitor due to the prominent location. Mr. Lawless proposed a valuation of £10 on the subject

premises which he said would amount to 1% of turnover which in his opinion was fair and reasonable.

A written submission was received on the 28th day of March 1995 from Tom Cuddihy, a District Valuer with 27 years experience in the Valuation Office on behalf of the respondent. Mr. Cuddihy described the property, its tenure, accommodation and valuation history as set out above. Mr. Cuddihy said that this was a modern pavilion attached to a well kept Pitch & Putt course and provided all the necessary facilities required by players. He set out his calculation of rateable valuation as follows:

Pavilion	1,722 sq.ft	@	£3.25 per square foot =	£5,596
Store	188 sq.ft	@	£1.50 per square foot =	<u>£ 282</u>
				£5,878
Est. NAV	=	£6,000 x 0.5%	=	£30.00

Mr.Cuddihy offered two comparisons as follows:

1 Salmon Leap Canoe Club
Parsonstown, Celbridge

Pavilion	872 sq.ft	@	£5.50 per square foot =	£4,796
Gymnasium/Store	872 sq.ft	@	£2.50 per square foot =	£2,180
Boat Store & WC	1,227 sq.ft	@	£1.50 per square foot =	£1,840
Store & WC	645 sq.ft	@	£0.50 per square foot =	<u>£ 322</u>
				£9,138

Est. NAV	=	£9,000 x 0.5%	=	£45.00
			R.V.	£45.00

2 Celbridge Golf Range Limited

Office, Coffee Shop Changing Room & WC	1,467 sq.ft @	£5.50 per square foot =	£ 8,068
Driving Bay	GF	6,792 sq.ft @	£1.00 per square foot = £ 6,792
	1F (open)	6,792 sq.ft @	£0.40 per square foot = £ 2,716
Store		385 sq.ft @	£1.50 per square foot = <u>£ 577</u>

£18,153

Est. NAV	=	£18,000 x 0.5%	=	£90.00
Golf Shop (Sep RV) - 213 sq.ft @	£5.50 per square foot	=	£1,171 x 0.5%	= £5.85

Say £6.00

In conclusion Mr. Cuddihy said that while he accepted that the premises were not as well located as comparison No. 2, this fact had been taken into account in estimating the NAV for the subject premises.

Oral Hearing:

The oral hearing took place in the Tribunal Offices on 21st day of April 1995. Mr. Lawless appeared on his own behalf accompanied by his wife and Mr. Cuddihy appeared for the respondent.

The Tribunal heard the appellant, Mr. Lawless, set out his grounds of appeal in considerable detail and the debate on the comparisons as set out by himself and as set out by the Valuer, Mr. Cuddihy.

Taking into account the fact that this is a good premises, but in a bad location, the Tribunal have decided on a figure of £15.00 rateable valuation and have considered that the comparisons in question were not appropriate.