

Appeal No. VA95/1/028

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

**J. Copeland**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Warehouse and land at Map Ref: 54I, Townland: Enniscorthy (part of), ED: Enniscorthy Rural, RD: Enniscorthy, Co. Wexford

Quantum - Facts not agreed, appellant's evidence preferred

**B E F O R E**

**Liam McKechnie**

**S.C. Chairman**

**Brid Mimmagh**

**Solicitor**

**Fred Devlin**

**FRICS.ACI Arb.**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 28TH DAY OF JULY, 1997**

1. By Notice of Appeal dated the 18th day of April, 1995 the Appellant Company, J. Copeland & Son, appealed against the determination by the Commissioner of Valuation in fixing a rateable valuation of £135 on the above described hereditament. In the said Notice the grounds of appeal were stated as follows:-  
"base rental value used by the Valuation Commissioners is excessive when compared with similar properties in the Enniscorthy area."

2. This case proceeded by way of an oral hearing which took place in Dublin on the 8th day of May, 1996. Mr. Adrian Haythornthwaite, ARICS, B.Sc. (Surv), Dip.Env.Econ., MIAVI, Auctioneer and Chartered Surveyor appeared on behalf of the Company with Mr. Philip Colgan, a District Valuer with 27 years experience, appearing on behalf of the Commissioner. Having taken the oath both valuers adopted as their evidence in chief their respective 'précis of evidence' which in accordance with practice had previously been exchanged and submitted to this Tribunal. At the conclusion of the case this Tribunal indicated that the appeal would be allowed and that the correct rateable valuation for this property was £118. The reasons for this decision are set out below.
3. The valuation history of the subject hereditament is not relevant in that this is a new premises with a first time valuation placed thereon. The premises in respect of which this is a replacement was an old premises and was the subject matter of a compulsory purchase order by the Local Authority. It bore no relationship to the subject property and accordingly the valuation history of that premises is irrelevant to the issue before us.
4. There is no dispute about the nature and type of building which the subject property is. The same is a portal framed modern industrial distribution warehouse with a double skin insulated roof which is supported by steel purloins. It has a concrete floor and has extensive natural lighting. In addition there is a small cold room, an office and a mezzanine which have been built inside the main structure. The areas are agreed. The warehouse has 10,231 sq.ft. with the other items just described having a total area of about 800 sq.ft..
5. This property is located at Bellefield in Enniscorthy, Co. Wexford. During the course of his evidence Mr. Colgan laid repeated emphasis not only on this location but also, (being a view expressed by him) that this building had good access with good road frontage onto one of the primary routes out of Enniscorthy. Indeed he variously described this frontage as being large, as being considerable and as having the overall effect of giving excellent access onto a national primary route for all types of vehicles both light and heavy which might wish to go into or exit from this property. In addition, he indicated that the eaves height was 30 ft. In his view a rate of £2.50 psf should be applied to the entirety of the area in question. This

gives an NAV of £26,572. Converting this by applying the fraction of 0.5% gives an RV of £135. He referred to five comparisons in support.

6. Mr. Haythornthwaite did not take issue with the type, nature and kind of structure which the subject property is. He did not take issue with the generalized proposition that Bellefield is in a reasonable location in Enniscorthy. He did however rigorously contest the proposition that the location in general terms was anything other than a secondary location and more so was quite firm in his view that there was no direct access onto the National Primary Road and that in fact the premises was over 250 ft distant therefrom. Indeed, it did not even have direct access onto the minor road. Furthermore that distance of 250 ft was traverseable by his client only under a right of way where the responsibility for maintenance of the surface of the road was never clarified. Overall it was his opinion that the correct RV should be £118. As with Mr. Colgan he supported his valuation by two comparisons.

7. In our opinion the evidence given by Mr. Haythornthwaite is to be preferred to that offered on behalf of the Commissioner. There were two aspects of this case in which a direct conflict arose between the valuers. The first, as indicated above, referred to the precise location of this building vis-a-vis the National Primary Road and the second to a measurement concerning the eaves height. With regard to the first we have had the benefit of seeing not only photographs of the subject property but also a location map showing its precise situation. This map in addition shows the net work of local roads as well as the National Primary Road. Therefrom it is abundantly clear that this property does not front onto any road let alone the National Primary Road. It is, as the Appellant's valuer has said, at least 250 ft away from the public road. That distance of ground is not in the ownership of the Appellant Company but rather usable by them their servants, agents and licensees under a right of way. The surface is poor. Uncertainty continues with regard to the identity of the person who is responsible for its upkeep. We therefore cannot accept the evidence of the Commissioner in this regard.

8. Nor can we accept his evidence with regard to the measurement of the eaves height of the building. During the course of cross-examination Mr. Haythornthwaite elicited the fact that the measurement of 30 ft given in evidence by Mr. Colgan was not in fact the measurement which he carried out himself or indeed had any other person carry out on his behalf. It was simply an estimate. On the other hand

we were informed by Mr. Haythornthwaite and we accept that he personally carried out this measurement which gave a resulting figure of 16 ft.

9. By reason of these two points we prefer the evidence given on behalf of the Appellant Company and accordingly will allow this appeal in its entirety. We therefore determine that the correct RV of the subject property is £118.