

Appeal No. VA95/1/068

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

John Devlin, Rosslare Plant Sales Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Workshop, yard and land at Map Ref: 1B, Townland: Ballycronigan, E.D. St. Helen's, R.D.
Wexford, Co. Wexford
Quantum

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 27TH DAY OF SEPTEMBER, 1995

By Notice of Appeal received in the Tribunal on the 25th day of April 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £26.50 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that:

"the Rosslare Plant has been going through a difficult period and has been losing money with certified with accounts to verify, and would feel that there is another expense of that magnitude, I would have to cease trading."

The Property

The property comprises a standard type workshop with concrete block walls, steel stanchions, steel trusses and a plastic laminated corrugated iron roof. It has concrete floors and is divided into two equal sections each with its own roll up roof high doors for large vehicles. The location is rural on a secondary road approximately three miles from Rosslare Harbour, close to St. Helen's Golf Club.

Valuation History

The property is a new building, first valued at 1993/4 Revision.

Written Submissions

A written submission was received on the 14th day of September 1995 from Mr. Philip Colgan, District Valuer with 27 years experience in the Valuation Office on behalf of the respondent.

In his written submission, Mr. Colgan described the property and its valuation history as set out above. Commenting on the appellant's grounds of appeal, Mr. Colgan said that the property was a modern workshop, half of which was rented at the time of inspection for £50 per week. Based on the rent he felt a rental of £100 per week for the entire was not unreasonable. Mr. Colgan set out his calculation of the rateable valuation as follows: -

Entire two workshops – 2,875 sq.ft. @ £100 per week or £1.80psf

NAV - £5,200 x 0.5%

RV - £26.00.

Oral Hearing

The oral hearing took place in Wexford on the 25th day of September 1995. The appellant appeared on his own behalf and Mr. Colgan appeared on behalf of the Commissioner. It emerged that there was no evidence of comparisons and the valuation was based on the letting value of one half of the premises which is currently let to a golf club for £50 per week. Mr. Devlin informed the Tribunal that the letting to the golf club will be up shortly as they have built their own premises and he does not see any reality in obtaining another tenant for the premises. He considered the letting value of the entire premises of £100 per week to be excessive.

Determination

The Tribunal is satisfied that Mr. Colgan has properly valued this premises on the basis of the letting value. However, it does appear that, once the golf club moves out, it will be unlikely that the entire premises will have a letting value of more than about £80 per week. The Tribunal Therefore determines net annual value at £4,160 giving a rateable valuation of £20.80 say £21.

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