

Appeal No. VA95/1/099

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

Wexford Car Centre

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Garage, yard and small garden at Map Ref: 12 FbW, Townland: Ardavan, ED: Ardavan,
RD: Wexford, Co. Wexford

Quantum - Appellants measurements accepted

B E F O R E

Liam McKechnie

S.C. Chairman

Paddy Farry

Solicitor

Patrick Riney

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JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 12TH DAY OF JANUARY, 1996

By Notice of Appeal dated the 23rd day of April 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £140 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation is unfair, inequitable and excessive."

The Property:

The subject premises is a modern garage comprising workshops, offices, showrooms, parts stores, general stores and toilets with a large concrete compound for the display of new and used cars at the front. There is a main Nissan dealership attached to the property. The location is on the Dublin to Wexford Road approximately 1½ miles from Wexford.

Valuation History:

Former caravan factory not previously valued. First valued in 1993/4 Revision following its refurbishment, enlargement and conversion to a car sales depot and garage.

Written Submissions:

A written submission was received on the 25th April, 1995 from Mr. Adrian Haythornthwaite of Haythornthwaite, Auctioneers & Chartered Surveyors on behalf of the appellant.

In his written submission, Mr. Haythornthwaite described the premises as a petrol sales outlet totalling 8,520 square feet on a site of over one acre. He compared the subject premises to the Bolands Ford Dealership (Bolands), situated slightly closer to Wexford town. He said that the property is half the size of Bolands and that the buildings themselves are below both the level of the road and the display compound to the front. This he said had dramatically reduced the commercial impact. The following valuation was offered:-

"Valuation

Showroom and offices	3,180 sq.ft. @ £3	=	£ 9,540
General parts	954 sq.ft.		
Balance	<u>2,491 sq.ft.</u>		
Total	<u>3,445 sq.ft.</u> @ £1.75	=	£ 6,028

Rear w.c.'s	600 sq.ft.		
Paint shop	456 sq.ft.		
Ancillary	336 sq.ft.		
Stores	135 sq.ft.		
Loading bay	<u>368 sq.ft.</u>		
Total	<u>1,895 sq.ft.</u> @ £1	=	£ 1,895

Concrete forecourt area	21,600 sq.ft. @ 0.10p=		£ 2,160
Hard-core area	2,400 sq.ft. @ 0.05p	=	<u>£ 1,200</u>
Total			<u>£20,823</u>

Say £20,000 per annum"

A written submission was received on the 2nd January, 1996 from Mr. Philip Colgan, District Valuer with 27 years experience in the Valuation Office on behalf of the respondent.

In his submission, Mr. Colgan described the property, its location and valuation history. Commenting on the appellant's grounds of appeal Mr. Colgan said that the subject property had excellent road frontage and was clearly visible to passing traffic. His calculation of rateable valuation based on the comparative method was as follows:-

"Comparative Method

1.	Showroom	3,052 sq.ft. @ £3 psf =	£ 9,156
2.	Parts store	984 sq.ft. @ £2 psf =	£ 1,968
3.	Workshop	2,018 sq.ft. @ £2 psf =	£ 4,036
	(a,b,c,d,e,f, paint shop, stores & compressor room)	1,982 sq.ft. @ £1.50 psf =	£ 2,973
4&5.	Forecourt	34,280 sq.ft. @ £0.25 psf =	£ 8,570
6.	Yard	8,608 sq.ft. @ £0.15 psf =	<u>£ 1,291</u>
			<u>£27,994</u>

NAV say £28,000 x 0.5% = RV £140"

Mr. Colgan offered comparisons which are summarised below:-

**1) T.A. Boland & Son (Wexford) Limited, 13C Ardcavan, ED: Ardcavan,
RV: £200**

Office	699 sq.ft. @ £3.00	=£ 2,097.00
New showroom	1,326 sq.ft. @ £3.00	=£ 3,978.00
Old showroom	1,165 sq.ft. @ £2.50	=£ 2,912.00
Workshop stores	9,892 sq.ft. @ £2.00	=£19,784.00
Truck wash etc. (rear)	2,218 sq.ft. @ £1.50	=£ 3,327.00
Prefab offices	501 sq.ft. @ £1.50	=£ 751.50
Tarmac forecourt	15,000 sq.ft. @ £0.25	=£ 3,750.00
Gravel compound	20,000 sq.ft. @ £0.20	=£ 4,000.00
		<u>£40,599.50</u>

NAV say £40,000 x 0.5% = RV £200.

**2) Grennell Motors Limited, 1E Ardcavan, ED: Ardcavan, Co. Wexford
1992/1 RV £45.**

Office	534 sq.ft. @ £3.00 =	£1,602
Stores	449 sq.ft. @ £2.50 =	£1,122
Workshop	1,239 sq.ft. @ £2.00=	£2,478
Tarmac forecourt	14,795 sq.ft. @ £0.25 =	£3,698
Leftover offices	Say	<u>£ 100</u>
		<u>£9,000</u>

NAV £9,000 x 0.5% = RV £45.

3) Hugh Boggan Motors Limited, 6D Carrick lawn.

1992/1 RV £275

The rateable valuation devalues as follows:-

Offices/canteen	1,571 sq.ft. @ £3.00 =	£ 4,713
Loft over canteen	247 sq.ft. @ £1.00 =	£ 247
Showroom	2,937 sq.ft. @ £3.00 =	£ 5,811
Workshop	6,369 sq.ft. @ £2.00 =	£12,738
Stores	2,765 sq.ft. @ £2.00 =	£ 5,530
Shops	1,700 sq.ft. @ £2.00 =	£ 6,800
Car wash	Say	£ 1,000
Enclosed tarmac car compound	30,128 sq.ft. @ £0.25 =	£ 7,532
Petrol sales average 350,000 gals @ 3p/gal	=	<u>£10,500</u>
		<u>£54,871</u>

NAV £55,000 x 0.5% = RV £275.

4) Michael Sidney & Sons, 3C Marsh Meadows, New Ross Rural.

90/1 First Appeal

Shop, stores, offices	1,481 sq.ft. @ £6.00 =	£ 8,886
Garage	3,060 sq.ft. @ £3.00 =	£ 9,180
Canopy & yard	8,000 sq.ft. @ £0.25 =	£ 2,000
Tanks 5 x 20,000 litre 2,000 gallons @ £22/gal	=	<u>£ 4,400</u>
		<u>£24,466</u>

NAV say £24,000 x 0.5% = RV £120.

Oral Hearing:

The oral hearing took place in Wexford on the 12th day of January 1996. Mr.

Haythornthwaite appeared for the appellant and Mr. Colgan appeared for the respondent.

Having taken the oath and having adopted his written submission as his evidential base, Mr. Haythornthwaite elaborated on what he considered to be the more important aspects of his case. He gave evidence that the subject premises was located .8 of a mile from the Gorey side of Castlebridge whereas the main comparison, Bolands was located ½ mile from the bridge. He said that this comparison was twice the size of the subject premises, had a superior location and had a frontage of approximately 390 feet. In his view the correct rateable valuation should be £100.

Prior to Mr. Colgan giving evidence it was agreed that Mr. Haythornthwaite should comment on the written submission produced on behalf of the Commissioner of Valuation. In doing so he stated, that the road frontage was in fact 179 feet as measured by him this morning and not the 200 yards as referred to in the submission, that the roadway fronting the subject premises was not the National Primary Route as had been suggested - instead the National Primary Route was in fact the main Wexford/Enniscorthy Road, that the side road known locally as "Orchard Lane", had a road frontage onto the subject premises of 253 feet, that it provided access to nine houses only, was purely domestic in character, a description re-inforced by the presence of speed ramps and in the fact that it was a cul-de-sac, that the forecourt of the subject premises was not tarmacadam as stated but concrete, a point he believed to be of some importance in that the latter affords better drainage, that the perimeter fence was not chain linked but railings and of particular importance was the prominence or otherwise of the site from the public road as one travelled either in a northern or southern direction. He submitted that as one crossed the bridge from Wexford one has a view of Bolands, which view, save for a short section of roadway, is retained right up to the entrance thereof. On the other hand there is no view of the subject premises until one reaches Bolands which is .3 of a mile away. Coming from the Gorey direction there is a comparable view of both properties. Mr. Haythornthwaite went on to say that the entrance to the subject premises off Orchard Lane was of little or no benefit as most customers tended to use the main entrance off the Castlebridge Road whereas customers of Bolands were equally happy to use both entrances to that property. He furthermore gave evidence as to the dimensions of the forecourt. Having surveyed the property himself he gave evidence that the correct dimensions were 179 feet by 127 feet which, after deducting the area of the flowerbed left 21,600 square feet whereas the Commissioner of Valuation's submission gave an area of 34,280 square feet.

He then went on to deal with the comparisons as produced by Mr. Colgan. In relation to comparison No.1 he disagreed with the breakdown and analysis. He complained, in relation to comparison No. 2, that no allowance had been made for quantum as the property, the subject matter thereof, was about four times greater than the subject property and also a far inferior location. In relation to comparison No. 3 he suggested that this was not appropriate as a comparison in that it was situated on a National Primary Route, was adjacent to a housing estate, had a hospital located nearby and also had a serious and substantial display section attached to it. Furthermore it was located on the other side of the town. Finally, he referred once more to the substantial difference in level between the road fronting the subject property and the buildings constructed thereon. These buildings, including the showroom, were virtually impossible to see from the road particularly if cars were, as one would expect,

parked in the front display section of the property. In support of this submission photographs were produced which on any interpretation of them clearly demonstrated the sizeable difference in the respective levels. In conclusion, he re-emphasised that the showroom proper was not as such visible from the roadway.

Mr. Colgan, having taken the oath, adopting his précis as his evidence. He took issue with Mr. Haythornthwaite on the designation of the road fronting the subject property. Whilst he conceded that it may not be the National Primary Route he nevertheless was of the view that many would-be travellers to Wexford favoured this road rather than the Gorey/Enniscorthy Road. In essence it was his opinion that there was a high volume of passing traffic. He referred the Tribunal to the fact that there were four main dealerships on this roadway and he submitted that this gave credence to his argument that the subject premises was in a prime location. His evidence was then, in relation to a number of matters, contested and as a result he made a number of concessions which in the opinion of the Tribunal he was perfectly correct in so doing. Firstly the road frontage of the subject premises was that as described by the appellants valuer. Secondly, the nature of the perimeter fencing and the type and kind of surface on the front display area was also that as described by Mr. Haythornthwaite. Thirdly, he had not himself personally nor had any other person on behalf of the Commissioner of Valuation actually surveyed or measured the front compound and accordingly whilst he took issue with the exact area that should be included as part of the front compound nevertheless he accepted as being correct the measurements submitted on behalf of the appellant. Finally, no deduction had been made in respect of the flowerbed.

In conclusion, he produced photographs which the Tribunal considered.

Determination:

The Tribunal, having considered all of the evidence adduced, including the comparisons and submissions made, is of the view that the case made on behalf of the appellant was substantially researched, well presented and withstood any challenge made on behalf of the Commissioner. In particular, the Tribunal is prepared to accept the appellant's evidence with regard to the road frontage, the designation of that road, the dimensions of the forecourt area, the description of the railings and surface of the forecourt and also of considerable significance the relative level between the public road/forecourt and showrooms. In addition, it is of the view that the most appropriate comparison was that of Bolands but nevertheless there remains quite a number of distinguishing features when compared with the subject premises. For example, the area is twice the size of the subject premises, it has a significantly

increased road frontage, it has two entrances off the main road, it has no difficulties with levels and in general has a far more impressive front elevation than the subject premises. Having thus, taken all of these matters into consideration and having given due weight to the evidence adduced, the documents presented and the submissions made it is the view of this Tribunal that the rateable valuation of the subject premises should be £100 and accordingly so determines.