

Appeal No. VA95/4/033

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

**Cork Golf Club**

**APPELLANTS**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Clubhouse and land at Map Ref: 1B, Townland: Wallingstown, ED: Caherlag, RD: Cork Upper, Co. Cork

Quantum - Wastage of space and underutilisation in summer

**B E F O R E**

**Liam McKechnie**

**S.C. Chairman**

**Rita Tynan**

**Solicitor**

**Joe Carey**

**PC.DDSc.DBAdm.MIAVI**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 24TH DAY OF JANUARY, 1997**

1. By Notice of Appeal dated the 10th day of October 1996 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £250 on the above described hereditament.
2. The grounds of appeal as set out in the Notice of Appeal were to the effect that the valuation was excessive and unjustified.

3. The appeal was heard by way of oral hearing which took place in Cork on the 11th day of September 1996. Mr. Terry Dineen, Valuer from the Valuation Office represented the Commissioner of Valuation and Mr. Aidan Boland, Chartered Surveyor of Lisney represented the appellant. Having taken the oath both Valuers adopted as their evidence in chief their respective written submissions which previously had been exchanged by them and received by this Tribunal.

**The Property:**

***Location***

4. The property is situated approximately 5 miles east of Cork city, close to Little Island Industrial Estate and just south of the main Cork/Waterford Road. The area is considered an industrial area but there is also a substantial residential population, and in recent years a second golf course known as Harbour Point was opened on Little Island.

***Description***

5. The property comprises a detached two storey golf clubhouse together with a detached single golf accessory shop and car park. The main golf clubhouse building is constructed with concrete block and brick walls, rendered and painted externally with pitched timber and concrete tiled and part flat mineral felt roofs, concrete ground floor and timber upper floor. There is a mixture of PVC and timber windows.
6. The golf accessory shop is constructed with concrete floor walls, rendered and painted externally, pitched timber and concrete tiled roof and concrete floor.

***Tenure***

7. The property is held on a freehold or similar title.

***Valuation History***

8. 1968 £120 RV  
1978 £140 RV  
1983 £180 RV  
1988 £185 RV  
1994 £275 RV.

The property was revalued in the 1994 revision list and the rateable valuation was increased from £185 to £275 and reduced on appeal to £250 rateable valuation.

9. It is against this determination of the Commissioner of Valuation that an appeal lies to this Tribunal.

**Submissions on behalf of both Parties:**

10. **Mr. Aidan Boland** gave details in regard to the location, description and accommodation of the subject property. He referred to the fact that the entire subject premises was revalued when the golf accessory shop was erected. He stated that the clubhouse building is very old and basic and that it is dated in design and layout.

11. By way of comparison he adduced the following:-

(a)	Harbour Point Golf Club	£175 RV
(b)	Monkstown Golf Club	£204 RV
(c)	Muskerry Golf Club	£100 RV
(d)	Douglas Golf Club	£140 RV
(e)	Telecom Eireann Club	£75 RV

12. Mr. Boland said that the older style golf clubs were more comparative to the subject premises and that in his opinion Douglas Golf Club was the best comparison. The Harbour Point Golf Club which is 4/5 years old, was a more modern facility.

13. His opinion of net annual value and rateable valuation was as follows:-

NAV @ November '88                      £34,880 p.a. calculated as follows:-

Golf Clubhouse	10,100 sq.ft. @ £3 psf	= £30,300
Stores	250 sq.ft. @ £0.50p psf	= £ 125
Golf Accessory Shop	545 sq.ft. @ £4 psf	= £ 2,180
Sheds	4,740 sq.ft. @ £0.50p psf	= <u>£ 2,370</u>
		£34,975
RV @ 0.5%		= £174.80.
		Say    £175.

14. Mr. Boland also assessed the rateable valuation on the basis of turnover figures as follows:-

Current turnover	£490,000.00
Depreciate by 25% for November 1988	£367,500.00
Say NAV @ 10%	£ 36,750.00
@ 0.5% = RV	<b>£ 183.75</b>

15. He referred to the previous rateable valuation of £185 and said that the only addition to the property was the construction of the professional shop at a cost of £27,000. He assessed the rateable valuation on the shop as follows:-
- £27,000 @ 10% = £2,700 p.a. @ 0.5% = £13.
16. He contended that the Valuation Tribunal should reassess the rateable valuation of £175.
17. **Mr. Dineen** stated that on revision his instructions were to value the whole premises to include the shop. He submitted that the car park had been changed, the workshop and locker rooms upgraded and substantial refurbishment carried out.
18. He stated that in his opinion to value the premises on the basis of the running costs was not a proper valuation method as the members control the club regardless of profits.
19. He submitted his comparisons on a net annual value basis and stated that he was using £4 as his basis based on these comparisons. Mr. Dineen's comparisons are outlined as follows:-
- (a) **Fota Golf Club**  
Agreed at 1993 first appeal.  
RV £360.
  - (b) **Harbour Point**  
1991 Revision - Unchanged on appeal.  
RV £180
  - (c) **Lee Valley**  
Agreed at 1993 first appeal  
RV £250.
  - (d) **Monkstown**  
RV fixed at 1994 revision  
RV £200.
20. It was his view that the exclusiveness of the club should be factored into the valuation and the fact that membership was closed was significant.

**Findings & Determination of the Tribunal:**

21. The Tribunal has considered all the evidence submitted and the points raised at the oral hearing by both the appellant and the respondent. Both parties relied on comparative evidence and the Tribunal must have regard to this comparative evidence.
22. The clubhouse is a high quality building in a prime location. The fact that the premises is somewhat dated does not devalue the premises but may be considered part of its attraction.
23. While the Tribunal accepts Mr. Boland's contention that there is waste of space in the subject hereditament and that there are periods during the summer when the premises are not fully utilised, it is nonetheless difficult to attach much weight to this evidence in determining the rateable valuation.
24. In the circumstances and in light of all the evidence adduced, the Tribunal affirms the decision of the Commissioner of Valuation.