

Appeal No. VA95/6/002

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

**Sean Cushen, Midland Sacks & Covers Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Workshop at Map Ref: 1a, Church Lane, Townland: Clara, ED: Clara, RD: Tullamore, Co. Offaly

Quantum - Passing rent, written evidence only from appellant

**B E F O R E**

**Mary Devins**

**Solicitor (Acting Chairman)**

**Brid Mimmagh**

**Solicitor**

**Marie Connellan**

**Solicitor**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 18TH DAY OF SEPTEMBER, 1996**

By Notice of Appeal dated the 20th day of October 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £17 on the above described hereditament.

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

"We are a small company employing six people and are finding it hard to meet rates etc. Before the building was re-valued we built a prefab building/precast approx. 24' x 34' in 91/92. Our valuation prior to this was £8."

**The Property:**

The property is situated on Church Lane, off Church Road in Clara, Co. Offaly. The buildings comprise a ground floor of a former Church of Ireland school, which is of masonry construction with a pitched slated roof. There is an extension to the school of corrugated iron construction and a newer building of precast concrete construction with a pitched tiled roof. There is a small concrete yard to front. The floor areas are as follows:-

Workshops	Ground floor	1,093 sq.ft.
Stores	Corrugated iron extension	1,090 sq.ft.
Workshop	Precast building	836 sq.ft.

**Valuation History:**

The old school was originally valued at £5.50 (exempt).

In 1983 revision the ground floor was separately assessed at £8. In 1994 revision, following the erection of a precast building and extensions to the corrugated iron stores the valuation was increased to £17. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

**Tenure:**

The property is held under a lease from 1982 at a rent (1994) of £1,680 per annum. Blocks b and c are treated as tenants improvements.

**Written Submissions:**

A written submission was received on the 14th June 1996 from Mr. Sean Cushen, the appellant.

In his written submission, Mr. Cushen said that he had acquired a lease on the subject premises in 1982 as it had been lying idle since 1971. He said that as the business developed they subsequently constructed a store and a precast concrete workshop next to the premises. He said they employed six full-time staff, and that the expenditure on the extensions had been funded solely by themselves with no assistance from Government or local authorities. He said that the building itself was unique and could not be compared to shops and factories and he requested a return to the original rateable valuation.

A written submission was received on the 14th June 1996 from Mr. Malachy Oakes, a District Valuer with 20 years experience in the Valuation Office on behalf of the respondent.

In his written submission, Mr. Oakes described the subject premises and gave its floor areas as set out above. He gave details of the valuation history and the tenure of the subject premises. Mr. Oakes assessed the rateable valuation on the subject premises as follows:-

Workshop (a, c)	1,929 sq.ft. @ £1.20 psf = £2,314
Stores (b)	1,090 sq.ft. @ £1.00 psf = <u>£1,090</u>
	<u>£3,404</u>
RV @ 0.5% =	£17.

Mr. Oakes gave details of three comparisons which are set out below.

**1) 51Ba Erry (Armstrong)**

ED: Clara

Livinius and Hazel Devine

RV: £9 (Domestic £6)

Workshop 480 sq.ft. @ £1.25 psf

This is a small poor workshop on outskirts of Clara valued on same revision as subject.

**2) 11G Annamoe**

ED: Hammerlane

RD: Tullamore

Joseph and Patricia Ward

RV: £30 (Domestic £22)

Workshop 1,044 sq.ft. @ £1.50 psf

Workshop for replacement windows on outskirts of Portarlington.

**3) Lot 16a Killeigh**

ED: Killeigh

Andrea Dooley

RV: £18 (Domestic £8)

Workshop 1,827 sq.ft. @ £1 psf

Workshop in old haybarn for ironworks. Situated one mile from village of Killeigh on Tullamore to Mountmellick Road.

**Oral Hearing:**

At the oral hearing which took place in Dublin on 21st June 1996 Mr. Malachy Oakes, a District Valuer with over twenty years experience in the Valuation Office appeared on behalf of the respondent. Mr. Sean Cushen, Managing Director of the appellant company indicated to the Tribunal that he would not be in a position to attend the oral hearing but that he had no objection to the case being heard on the basis of his written evidence.

The Tribunal accepted the unsworn written evidence on behalf of the appellant company, with the agreement of Mr. Oakes and the latter confirmed that his written submission should be adopted as his evidence.

Replying to questions from the Tribunal, Mr. Oakes could not confirm whether his comparisons number 1 & 2 were purpose-built workshops or if they had been converted in a manner similar to the subject premises. He pointed out however that the subject property included the ground floor of the old school house as well as a galvanised store and a workshop made of precast concrete.

In reply to a further question from the Tribunal, Mr. Oakes could not confirm whether the lease under which the subject property was held, contained any limiting conditions other than as set out in his own submission.

**Determination:**

The Tribunal notes the obvious disadvantages of the subject property which was an old Church of Ireland school which had been lying idle for some considerable number of years before the appellant company acquired it in 1982.

The extension and the workshop would seem to be of fairly basic construction and the condition and limitations of the property would seem to be reflected in the actual rent passing.

Taking into account the evidence adduced the Tribunal considers that the fair and reasonable valuation of the subject premises is £14 and so determines.

