

Appeal No. VA96/3/029

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

Avonmore Creameries Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Milk factory and land at Map Ref: 2AB, Townland: Duncleggan, ED: Donaghmore, RD: Abbeyleix, Co. Laois

Rateability of disused buildings in the complex

B E F O R E

Liam McKechnie - S.C.

Chairman

Mary Devins - Solicitor

Deputy Chairman

Fred Devlin - FRICS.ACI Arb.

Deputy Chairman

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 2ND DAY OF MAY, 1997

By Notice of Appeal dated the 24th day of July 1996 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £590 on the above described hereditament.

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

- "1. The valuation is excessive and inequitable.
2. The valuation is bad in law."

The Property:

The subject property is located approximately ½ mile north west of the village of Donaghmore, a small village on a minor road approximately 2 miles north west of Rathdowney. The premises comprise a large complex of buildings consisting of the following:

Shop, Warehouse, Grain Stores, Grain Bins, Tanks, Weighhouse, Weighbridge and Stores.

The occupied buildings are mainly of concrete block construction with corrugated iron/asbestos roofs. The shop is of similar construction with a very basic internal finish.

Valuation History:

The premises was revised in November 1994. The rateable valuation of £610 on the subject premises was reduced to £590. However a new valuation of £30 was created relating to "Donaghmore Museum". In effect therefore, the total rateable valuation after the November 1994 revision was £620. The subject appeal relates only to the rateable valuation of £590. A first appeal was lodged to the Commissioner of Valuation but no change was made.

Written Submissions:

A written submission was received on the 21st day of January 1997 from Ms. Sheelagh O'Buachalla, a Director of Donal O'Buachalla & Company Limited and an Associate of the Society of Chartered Surveyors on behalf of the Appellant.

In her written submission Ms. O'Buachalla described the subject premises. She set down in detail the areas of the buildings comprising the subject premises which are as follows:-

Buildings

1.	Shop	8,900 sq.ft.	826 sq.m.
2.	Store	1,904 sq.ft.	176 sq.m.

3.	Grain Store	19,900 sq.ft.	1,848 sq.m.
4.	Weighhouse	569 sq.ft.	52 sq.m.
5.	Lean-to Stores	2,304 sq.ft.	214 sq.m.
6.	Stores (gr.fl.)	3,767 sq.ft.	350 sq.m.
7.	Stores (1st fl.)	3,767 sq.ft.	350 sq.m.
8.	Store	889 sq.ft.	82 sq.m.
9.	Store	6,685 sq.ft.	621 sq.m.
10.	Warehouse	9,131 sq.ft.	898 sq.m.
(pt 13)	Office	561 sq.ft.	52 sq.m.

Disused & Unusable Buildings

11.	Stores	4,951 sq.ft.	460 sq.m.
12.	Stores	1,022 sq.ft.	95 sq.m.
13.	Stores/Offices	4,390 sq.ft.	407 sq.m.
14.	Stores	570 sq.ft.	53 sq.m.
15.	Stores	2,045 sq.ft.	190 sq.m.
16.	Stores	6,813 sq.ft.	633 sq.m.
17.	Stores	376 sq.ft.	35 sq.m.
18.	Stores	3,390 sq.ft.	315 sq.m.

Miscellaneous items

19.	Bins	3,790 tonnes
20.	Tanks	7,200 gallons
21.	Weighbridge	40 tonnes

She said that the main area of disagreement related to the disused buildings, blocks 11 to 18 which she said were incapable of beneficial occupation in their current condition.

Ms. O'Buachalla assessed the rateable valuation on the subject premises as follows:-

Valuation

1.	Shop	8,900 sq.ft. @ £2.00 psf = £17,800
2.	Store	1,904 sq.ft. @ £1.00 psf = £ 1,904
3.	Grain Store	19,900 sq.ft. @ £1.35 psf = £26,865
4.	Weighhouse	569 sq.ft. @ £1.00 psf = £ 569
5.	Lean-to Stores	2,304 sq.ft. @ £0.25 psf = £ 576
6.	Stores (gr.fl.)	3,767 sq.ft. @ £1.00 psf = £ 3,767
7.	Stores (1st fl.)	3,767 sq.ft. @ £0.50 psf = £ 1,883
8.	Store	889 sq.ft. @ £1.00 psf = £ 889
9.	Store	6,635 sq.ft. @ £1.00 psf = £ 6,635
10.	Warehouse	9,131 sq.ft. @ £1.40 psf = £12,783
11.	Store	3,444 sq.ft. @ £1.00 psf = £ 3,444
(pt 13)	Office	561 sq.ft. @ £1.00 psf = £ <u>561</u>
		Total NAV <u>£77,677</u> @ 0.5% = RV £385

Disused and unoccupied buildings numbers 11-15 = 13,514 sq.ft.

Disused buildings occupied by FAS numbers 16-18 = 10,581 sq.ft.

Miscellaneous Items - Rateable Valuation

Bins	3,790 tonnes @ 2½p	=	£ 95
Tanks	11,200 gallons @ 50p per 1,000 gallons	=	£ 5
Weighbridge	40 tonnes	=	£ 5
80 Horse Power		=	£ 4
			<u>£109</u>

Ms. O'Buachalla offered seven comparisons which are summarised below.

1. Avonmore Kells

RV £50. 1995/4 Revision

Lot: 15B, Goodswingarden, ED: Kells

Shop/Offices 2,604 sq.ft. @ £1 psf

- 2. Avonmore Castlehale No. 1**
RV £40. 1995/4 Revision
Lot: 1Ba Kyle, ED: Kilmaganny
Shop 2,530 sq.ft. @ £2 psf
- 3. Avonmore Castlehale No. 2**
RV £125. 1995/4 Revision
Lot: 2c.2f Kyle, ED: Kilmaganny
Weighbridge 50 tonnes RV £10
- 4. Dairygold, Cappaghmore**
RV £10
Lot: 37, Long Street/Moore Street, RD: Limerick 1
Weighhouse 118 sq.ft. @ £2 psf
- 5. Dairygold, Birdhill**
RV £15. 1992/3 Revision
Lot: 22f/e Birdhill, RD: Nenagh
Shop 1,485 sq.ft. @ £1.50 psf
- 6. Dairygold, Allensbridge**
RV £50. 1992/2 Revision
Lot: 13fgh Garrawarrig Lower, ED: Newmarket
Shop 1,709 sq.ft. @ £2 psf
- 7. Gorey Grain, Enniscorthy**
RV £380 (Reduced from £870) 1993/4 First Appeal
Lot: 1Aa St. Johns, RD: Wexford, ED: Enniscorthy Rural

5 Storey mill building 36,000 sq.ft. Nil valuation

A written submission was received on the 21st day of January 1997 from Mr. Noel Norris, B.Comm., MIAVI, a District Valuer with 21 years experience in the Valuation Office, on behalf of the Respondent.

In his written submission, he described the subject premises and set out his calculation of rateable valuation as follows:-

1.	Shop	8,900 sq.ft. @ £2.50 psf	=	£ 22,250
2.	Warehouse	9,131 sq.ft. @ £1.40 psf	=	£ 12,783
3.	Grain Store	19,900 sq.ft. @ £1.35 psf	=	£ 26,950
4.	Store	1,904 sq.ft. @ £1.00 psf	=	£ 1,904
5.	Store	3,444 sq.ft. @ £1.00 psf	=	£ 3,444
6.	Weighhouse	569 sq.ft. @ £1.00 psf	=	£ 569
7.	Store	6,685 sq.ft. @ £1.00 psf	=	£ 6,685
8.	Store (gr. fl.)	3,767 sq.ft. @ £1.00 psf	=	£ 3,767
8.	Store (1st fl.)	3,767 sq.ft. @ £0.50 psf	=	£ 1,883
9.	Store	889 sq.ft. @ £1.00 psf	=	£ 889
10.	Lean-to	2,304 sq.ft. @ £0.25 psf	=	£ 576
11.	Store (gr. fl.)	3,406 sq.ft. @ £0.80 psf	=	£ 2,725
11.	Store (1st fl.)	3,406 sq.ft. @ £0.40 psf	=	£ 1,362
12.	Store (gr. fl.)	1,695 sq.ft. @ £0.80 psf	=	£ 1,356
12.	Store (1st fl.)	1,695 sq.ft. @ £0.40 psf	=	£ 678
13.	Store	376 sq.ft. @ £0.80 psf	=	£ 300
14.	Store	2,045 sq.ft. @ £1.00 psf	=	£ 2,045
15.	Store (gr. fl.)	3,300 sq.ft. @ £0.80 psf	=	£ 2,640
15.	Store (1st fl.)	3,300 sq.ft. @ £0.40 psf	=	£ 1,320
15.	Store (top fl.)	3,300 sq.ft. @ £0.20 psf	=	£ 660
16.	Store	570 sq.ft. @ £0.80 psf	=	£ 456
17.	Store	1,022 sq.ft. @ £0.80 psf	=	<u>£ 818</u>

£96,060

RV @ 0.5% = £480

Miscellaneous

Bins	3,790 tonnes @ 2½p per ton	=	£95
Tanks	11,200 gallons @ £0.50 per 1,000 gallons	=	£ 6
Weighbridge	40 tonnes	=	£10
Horsepower	80 HP agreed RV	=	£ 4
Total RV £595. Say £590.			

Mr. Norris gave three comparisons in support of the rateable valuation. These are summarised below.

1. Avonmore Grain Store

Complex at the edge of Bennettsbridge Village, Co. Kilkenny

1995/4 Revision. NAV £60,000. RV £300.

Mr. Norris analysed the rateable valuation as follows:-

Grain Store 18,837 sq.ft. @ £1.25 psf

Fertiliser Store 7,190 sq.ft. @ £1.30 psf

2. Avonmore Co-Op Limited

Shop, offices, stores 1 mile from the village of Kilmaganny, Co. Kilkenny.

1994/4 Revision. NAV £8,000. RV £40.

Mr. Norris analysed the rateable valuation as follows:-

Shop 2,530 sq.ft. @ £2.00 psf

Store 2,508 sq.ft. @ £1.25 psf

3. Avonmore Complex

Boleybeg, Co. Laois

Located approx. 3 miles east of Abbeyleix on the Castlecomer Road.

1994/1 First Appeal. NAV £20,000. RV £100

Mr. Norris analysed the rateable valuation as follows:-

Shop premises 3,126 sq.ft. agreed @ £3 psf

Oral Hearing:

At the oral hearing which took place on the 27th day of January 1997 the Appellant Company was represented by Ms. Sheelagh O'Buachalla, BA, ARICS, ASCS, Director of Donal O'Buachalla & Company Limited. Mr. Noel Norris of the Valuation Office appeared on behalf of the Respondent. Also present was Mr. Tim Drea, Manager of Avonmore Creameries Limited.

Ms. O'Buachalla adopted her written précis, as amended by reference to horsepower which should have been included, as her evidence in chief.

Mr. Drea gave evidence in relation to blocks 11 to 18 of the subject hereditament, which he said, with the exception of a room on the ground floor of block 15, were generally in a poor state of repair and had not been in use for some considerable time. He explained that FAS which had restored that part of the overall complex now in the occupation of Donaghmore Museum and separately rated, was currently restoring blocks 16 to 18. Mr. Norris adopted his written précis as his evidence in chief.

Findings:

The Tribunal notes that the buildings which form the disputed portion of the subject were originally workhouse buildings and some of them are subject to a Preservation Order. It accepts Mr. Drea's evidence as to their poor structural condition but is satisfied that they are nonetheless capable of beneficial occupation. The Tribunal accepts the Respondent's estimated valuation of the shop, tanks, weighbridge and horsepower.

Taking into account the condition, location and layout of blocks 11 to 18 at the relevant valuation date the Tribunal determines that the correct rateable valuation of the subject hereditament is £525.

