

Appeal No. VA96/4/012

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

**R & H Hall**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Silos, Stores, Offices and Yard at Map Ref: 9, Alexandra Road, Ward: North Dock B,  
County Borough of Dublin  
Quantum

**B E F O R E**

**Mary Devins - Solicitor**

**Deputy Chairman**

**Fred Devlin - FRICS.ACI Arb.**

**Deputy Chairman**

**Brid Mimmagh - Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 14TH DAY OF JULY, 1997**

By Notice of Appeal dated the 12th August, 1996 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £900 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 property consists of a purpose built facility for the bulk handling and storage of grain and feed stuffs. It is situated near the waterfront on the southern side of Alexandra Road with frontage to 1, Branch Road South and Alexandra Quay.

**Valuation History:**

At First Appeal in 1987 the rateable valuation was reduced to £2,735 composed of two elements as follows:-

Buildings Valuation £965

Absolute Valuation £1,770

The Commissioner of Valuation made this reduction to take into account the dismantled part of the conveyor system. An appeal was lodged against this decision to the Valuation Tribunal the outcome was to reduce the valuation to £600, that is, £300 buildings and £300 absolute. In 1995 the property was again listed for revision. The rateable valuation was increased to take account of new buildings and issued as follows:-

Total £925 - £625 buildings and £300 absolute.

An appeal was lodged with the Commissioner of Valuation, as a result of which the rateable valuation was reduced to £900, £600 buildings and £300 absolute. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

**Written Submissions:**

A written submission was received on the 18th June, 1997 from Ms. Sheelagh O'Buachalla, BA, an Associate of the Society of Chartered Surveyors and a Director of Donal O'Buachalla & Company Limited on behalf of the Appellant. In her written submission, Ms. O'Buachalla set out the valuation history, the property description and set out her calculation of the correct rateable valuation on the subject premises as follows:-

" Previous valuation fixed by Valuation Tribunal £300 RV

\*Less Block F - demolished agreed @ 45

£255

	<b>Sq.ft.</b>		<b>£</b>		<b>£</b>
New Store	17,964	@	1.75	=	31,437
*Weighbridge Office	323	@	2.00	=	<u>646</u>
			0.63%		32,083
			RV		<u>202</u>
			Total RV		457
			Say		455

[\* - At hearing Ms. O'Buachalla said that in ease of the Tribunal she would apply a rate of £1.75 in respect of both the new store and the weighbridge office. She also indicated that she accepted the figure of £300 RV as fixed by the Valuation Tribunal in respect of the old buildings. This gave a total rateable valuation of £755.]"

Ms. O'Buachalla offered the Tribunal two comparisons in support of her rateable valuation:-

**1. Subject Premises at 9 Alexandra Road (VA88/136)**

RV £300 buildings. This was the rateable valuation on the old buildings as determined by the Valuation Tribunal at the above appeal number. She devalued the buildings in the subject premises on the basis of the Tribunal's decision as follows:-

	<b>Sq.ft.</b>		<b>£</b>
Weighpits	4,454}		
(b) & (c)	3,820}	@	1.10
Store (f)	6,800	@	1.10
Offices (g)	2,076	@	2.20

Lockers (i)	215	@	0.55p
Stores/Workshops (j) Grd	2,184	@	1.10
1st	2,184	@	0.55p
Warehouse (l)	9,221	@	1.38
Checkers (m)	602	@	1.10
Lockers (o)	357	@	0.55p
Conveyor Housing	6,047	@	1.38
Top Floor (ade)	30,946	@	0.55p

## 2. Fashion Express Limited, 17sb Alexandra Road

Term: 25 x 5 from 8th June, 1995

Rent: £100,276pa

Floor Area: 50,138 sq.ft. Devalues at £1.39 psf.

A written submission was received on the 13th June, 1997 from Mr. David Walsh, B.Agr.Sc., a District Valuer with 27 years experience in the Valuation Office on behalf of the Respondent.

In his written submission, Mr. Walsh set out the grounds of appeal, the property description, valuation history and his valuation considerations. Mr. Walsh assessed rateable valuation on the subject premises using two methods which are set out below:-

### "Method 1

Silo Block	38,710 tonnes	@	3.5p/tonne	=	£1,355 (abs)
New Store	17,964 sq.ft.	@	£3.00 sq.ft.	=	£53,892
Check-in Office	323 sq.ft.	@	£3.00 sq.ft.	=	£ 969
Weighbrs, Lockers, & Stores	14,793 sq.ft.	@	£2.00 sq.ft.	=	£29,586
Offices	2,076 sq.ft.	@	£3.00 sq.ft.	=	£ 6,228
Conveyor Housing	6,047 sq.ft.	@	£1.00 sq.ft.	=	<u>£ 6,047</u>

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 £96,722

£96,722 @ 0.63% = £609.35 Say £600 (buildings)  
 Total RV £1,955

## Method 2

Add appropriate valuation for the new building to the valuation decided by Valuation Tribunal in relation to the balance of the hereditament (refs. VA88/136 and VA89/61).

### New Buildings:

Store	17,964 sq.ft.	@	£3.00 sq.ft.	=	£53,892
Office	323 sq.ft.	@	£3.00 sq.ft.	=	<u>£ 969</u>
					£54,861
£54,861	@	0.63%	=	£345.62	<b><u>Say £345</u></b>

### Thence:

Valuation applicable to new store:	£345	
Valuation of balance of hereditament <u>£300</u> (bldgs)	<u>£300</u> (abs)	
	£645	£300
Allow for demolition to provide space for new store:	<u>£ 45</u>	
Total £900 ie,	£600 (bldgs)	£300 (abs)"

Mr. Walsh supplied the Tribunal with two comparisons in support of his rateable valuation as set out below:-

#### 1. **Odlum Group Limited, In 11 Alexandra Road.**

Grain Silo. 1987 First Appeal. Valuation £1,450 ie, £150 (bdgs) and £1,300 (abs).

These silos are located in premises adjoining the subject property and the RV is equivalent to £0.07 per tonne.

#### 2. **Part of 48,420 sq.ft. grain store at Ringaskiddy, Co. Cork.**

RV £690. Ref: VA92/3/001. He said that this store was described by agents for the Appellant as 'effectively to shell specification only'. It has no ventilation system.

The Tribunal decision accepted the NAV applied in calculating the RV, that is, £3.00 psf.

**Oral Hearing:**

At the oral hearing which took place in Dublin on the 27th day of June, 1997 Ms. Sheelagh O'Buachalla of Messrs. Donal O'Buachalla & Company Limited appeared on behalf of the Appellant. The Respondent was represented by Mr. David Walsh of the Valuation Office.

Both Ms. O'Buachalla & Mr. Walsh adopted their written précis as their sworn evidence.

Ms. O'Buachalla stated that only the valuation on buildings was in dispute and that she had accepted the £300 attributed to miscellaneous by the Respondent.

Ms. O'Buachalla referred to the Tribunal's decision in VA88/136 and said that using the devalued figures in relation thereto and applying an increase of 25% in respect of the new store and weighbridge office her assessment of the NAV of the latter was £1.75 psf resulting in an RV of £455.

Ms. O'Buachalla referred in particular to Block L of the subject hereditament which, she said, devalued at £1.38 psf.

She referred to a comparison 'Fashion Express Limited' 17sb Alexandra Road which she said gave an indication of rental values in the area of £1.39 psf adjusted to 1988.

Mr. Walsh submitted that Fashion Express Limited was an unsuitable comparison because of its irregular shape, differing floor levels and its walls which were not reinforced. He further pointed out that the valuation for Fashion Express Limited had been agreed at £1.80 psf.

Mr. Walsh submitted that the new store in the subject was a prime property with three doors opening directly onto the road, that it could take in virtually any type of commodity and further that it had a very good conveyor system overhead.

He further submitted that the docks area has been doing particularly well in recent years and he referred the Tribunal to the Lisney index of industrial rents attached to his written submission at Appendix 3.

Mr. Walsh referred to his comparison No. 2 that is, R. & H. Hall grain store at Ringaskiddy, Co. Cork and to the Tribunal's judgement in relation thereto at reference VA92/3/001. He pointed out that the Tribunal had accepted the Respondent's assessment of NAV which devalued at £3 psf for a store, which in his opinion, was directly comparable to the subject property.

**Determination:**

The Tribunal, while noting that Ms. O'Buachalla's devaluation of the earlier Valuation Tribunal decision in relation to the subject property remained unchallenged by the Respondent nonetheless does not consider such devaluation to be the best comparative evidence available in the instant case.

The new buildings in the subject property are incontrovertibly good quality buildings, well constructed and well located.

Taking this into account, therefore, together with the comparative evidence adduced by the Respondent the Tribunal hereby affirms the decision of the Respondent herein.

