

Appeal No. VA97/4/003

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

Kells Bay Caravan Park

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop and Caravan Park at Map Ref: 11A.11B, Townland: Kells, ED: Killinane, Co. Kerry
Quantum

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Barry Smyth - FRICS.FSCS

Member

Ann Hargaden - FRICS.FSCS

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11TH DAY OF FEBRUARY, 1998

By Notice of Appeal dated the 8th day of July 1997 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £23 on the above described hereditament.

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

"The valuation is excessive in all the circumstances.

The premises are only open for 10 weeks per annum and unoccupied and unused for the remainder of the year."

Valuation History

The relevant valuation history is that the subject property was inspected and revised in October 1995. On 9th November 1995 the valuation list was issued and a rateable valuation of £23.00 was fixed.

The rateable valuation was appealed to the Commissioner of Valuation on 7th December 1995. On 1st July 1997 the Commissioner of Valuation issued his decision leaving the rateable valuation unchanged.

Written Submissions

A written submission prepared by Grimes & Co. on behalf of the appellant was received by the Tribunal on 13th November 1997. The analysis contained in this written submission contended that a normal rateable valuation for the subject property, given its location and usage would be £10.00.

A written submission prepared on behalf of the Respondent was received by the Tribunal on 14th November 1997. This written submission had been prepared by Mr. David Molony M.A., B.Sc., A.R.I.C.S., A.S.C.S.

The written submission contained a description of the location of the property and set out the physical dimensions of the subject property together with the Respondent's estimate of the N.A.V. which was as follows;

Shop/Cafe	527 sq.ft. @ £ 2.00 p.s.f.	=	£1,054
Original Service Block	310 sq.ft. @ £ 2.00 p.s.f.	=	£ 620
New Service Block	677 sq.ft. @ £ 2.00 p.s.f.	=	£1,354
4 Hard Pitches	@ £100.00 p.s.f.	=	£ 400
15 Grass Pitches	@ £ 75.00 p.s.f.	=	<u>£1,125</u>
	Total	=	£4,553
Estimated N.A.V.	£4,553 @ 0.5%	=	£ 22.76
	Say	=	<u>£ 23.00</u>

Mr. Molony's written submission contained a schedule of three comparisons.

Oral Hearing

The appeal proceeded by way of an oral hearing which took place in the Council Chamber, Tralee Urban District Council on the 19th day of November 1997. Dr. Michael Grimes,

Senior Partner, Grimes & Company appeared on behalf of the Appellant, Mr. Michael Bowler, Kells Bay Caravan Park. Mr. David Molony, a Valuer with 14 years experience in the Valuation Office appeared for the Respondent. Mr. Michael Bowler, Proprietor of Kells Bay Caravan Park was also present. Having taken the oath both parties adopted as their evidence in chief their respective written submissions.

During the course of the hearing Mr. Grimes agreed the floor area of the shop/cafe at 527 sq.ft. which was the figure contained in the submission adduced by Mr. Molony. The Tribunal has considered the evidence given to it. In arriving at its decision the Tribunal considered the comparisons provided by Mr. Molony and considered the arguments adduced by Dr. Grimes and the Tribunal considers that some weight should be given to the evidence of Dr. Grimes in as much as the subject property is located in an area off the Ring of Kerry and therefore is, to a certain extent disadvantaged in terms of its location.

Determination

The Tribunal has decided to value the premises, the subject matter of this appeal as follows:-

Shop	£2.00 psf = £1,054.00
Original Service Block	£1.50 psf = £ 465.00
New Service Block	£1.75 psf = £1,184.75
Four Hard Pitches	£95 each = £ 380.00
Fifteen Grass Pitches	£70 each = <u>£1,050.00</u>
Total	<u>£4,133.75</u> @ 0.5% = £20.66. Say £21

Therefore the Tribunal determines the rateable valuation on the subject premises to be £21.