

Appeal No. VA97/5/021

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

Dairygold Co-Op Society Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Factory at Map Ref: 8.9 D/2 RD Macroom, Townland: Inchinachingane, ED: Macloneigh,
RD: Macroom, Co. Cork
Quantum

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

George McDonnell - F.C.A.

Member

Rita Tynan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18TH DAY OF JUNE, 1998

By Notice of Appeal dated the 18th day of August 1997 the Appellant Company appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £200 on the above described hereditament.

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

- "(i) the valuation is excessive and inequitable.
- (ii) the valuation is bad in law."

The relevant valuation history is that in November 1996 the Valuation List was issued and a rateable valuation fixed at £200. In December 1996 the occupier appealed to the Commissioner of Valuation. In July 1997 the Commissioner issued his decision and there was no change to the rateable valuation.

A written submission prepared by the Appellant was received by the Tribunal on the 28th day of May 1998. The précis was prepared by Ms. Sheelagh O'Buachalla of Donal O'Buachalla & Company Limited. In the written submission, Ms. O'Buachalla proposed that a fair and equitable rateable valuation on the subject premises was in the sum of £105. Her written submission contained three comparisons.

A written submission was received by the Tribunal on the 19th day of January 1998 from Mr. Frank O'Connor of the Valuation Office. His submissions contained three comparisons.

The agreed areas of the subject premises are:

Office and laboratory	:	655 sq.ft.
Milk reception area	:	9,002 sq.ft.
Milk intake canopy	:	14,956 sq.ft.
Garage	:	3,432 sq.ft.

Tanks

2 x 10,000 gallon cream
1 x 50,000 gallon diesel

The valuation of the tanks was agreed, giving a total of £10. The issues in dispute therefore related to the quantum of the valuation in the above mentioned remaining areas of the property.

The appeal proceeded by way of an oral hearing which took place in the District Court, Angelsea Street, Cork on the 11th day of June 1998. The Appellant Company was represented by Ms. Sheelagh O'Buachalla, BA, an Associate of the Society of Chartered Surveyors and a Director of Donal O'Buachalla & Company Limited. Mr. Frank O'Connor, ARICS, BSc (Surveying) and District Valuer with 18 years experience in the Valuation Office appeared for the Respondent.

Having taken the oath both Valuers adopted as their evidence in chief their respective written submissions. In her evidence Ms. O'Buachalla dealt in greater detail with her comparisons. In his evidence Mr. O'Connor stated that the most relevant comparison is the Nutricia plant adjoining the subject premises. Mr. O'Connor further stated that the Nutricia plant is engaged in the manufacture of baby food and the facilities have to be of high standard. The subject premises which supplied milk to Nutricia has consequently to be of a high standard.

The Tribunal has considered the written submissions of both parties and the evidence they produced at the hearing.

The Tribunal has decided that the comparisons cited by the Appellant are not persuasive. The Tribunal considers that the most relevant comparison is the adjoining Nutricia plant adduced by the Respondent. That plant is engaged in the production of baby food and is therefore built to a very high standard. As the subject premises is engaged in the supply of milk to that premises the Tribunal accepts the evidence on behalf of the respondent that the building is also of a high standard and well maintained.

The Tribunal considers that Mr. O'Connor has made a reasonable allowance in assessing the rateable valuation on the subject premises and therefore affirms the decision of the Commissioner. The Tribunal therefore affirms the rateable valuation of the subject premises to be £200.