

Appeal No. VA98/2/051

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

Mr. Sean P. Tunney

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Surgery at Lot No. 172c (District of Pembroke East), Merrion Road, County Borough of Dublin

Quantum - Spiral staircase in surgery

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Anita Geraghty - Solicitor

Member

Finian Brannigan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 3RD DAY OF JUNE, 1999

By Notice of Appeal dated the 29th day of April 1998, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £48.00 on the above described hereditament.

The Grounds of Appeal as set out in the said Notice of Appeal are that; "the valuation is excessive, inequitable and bad in law".

The appeal proceeded by way of an oral hearing, which took place on the 15th day of March 1999. The appellant was represented by Mr. Eamonn Halpin of Eamonn Halpin & Company, Chartered Valuation Surveyors and Estate Agents of 5 Fitzwilliam Terrace, Bray, Co. Wicklow. The respondent was represented by Mr. Tom Stapleton, Valuer of the Valuation Office. Both valuers adopted as their evidence in chief their written submissions, which had been received previously by the Tribunal and exchanged between them. The appellant produced a book of photographs, which were submitted by him as evidence to which the Valuation Office had no objections. There was agreement between the parties as to the measurements of the subject property. From the evidence tendered the following facts emerged as being material to this appeal.

1. The Property

The property comprises a dental surgery, which was converted from the side section of an old Victorian house. A small modern addition was added to the rear in the early 1990's. The property consists of an entrance hall, small reception desk, surgery, a rear hall, dark room, w.c., and a storeroom. There is a waiting room situated upstairs in a conservatory, which is accessed by way of a spiral staircase. It has operated as a dental surgery since in or about 1990.

2. Valuation History

The premises were listed for revision to take into account the dental surgery. At revision, the subject was valued at £48.00. The appeal was lodged by the occupier. The Commissioner of Valuation on first appeal left the R.V. unchanged at £48.00.

3. Submissions of Appellant

It was submitted on behalf of the appellant that the hallway contained a small reception area of approximately 162 sq.ft. but that only 45 sq.ft. was lettable. The waiting room was situated overhead and was formerly the conservatory of the main house. Access to the waiting room is by way of a spiral staircase. It was submitted that although the property was well located, it was not well laid out. The appellant used seven comparisons all of which operate as surgeries and two of which are also relied upon by the Commissioner. The appellant also submitted that due to the planning restrictions and objections from local residents, the windows in the surgery were situate high up on the wall and there was therefore virtually no natural light.

The appellant's assessment of rateable valuation was as follows;

| | | | |
|------------------|------------------|---|--------|
| Surgery | 178 sq.ft. @ £10 | = | £1,780 |
| Reception | 45 sq.ft. @ £10 | = | £ 450 |
| Entrance Hallway | 117 sq.ft. @ Nil | = | |
| Darkroom/Storage | 20 sq.ft. @ £ 5 | = | £ 100 |
| Store | 215 sq.ft. @ £ 7 | = | £1,505 |

1st floor (via spiral staircase)

| | | | |
|--------------|-----------------|---|------------------|
| Waiting room | 190 sq.ft. @ £4 | = | <u>£ 760</u> |
| | | | £4,595 |
| | | | @ 0.63% = £28.95 |
| | | | Say £29.00 |

4. Submissions of Respondent

The respondent submitted that the subject property was situated in a prime area of use as a surgery. It is near to Herbert Avenue where a substantial number of consultants have rooms. There was adequate free off-street car parking available in the Merrion Shopping Centre, which is opposite the subject property. In addition to the common comparisons, the respondent submitted other comparisons, which again related to consulting rooms in the area, close to the subject property. The Commissioner's assessment of rateable valuation is as follows:-

| | | | |
|----|---------------------|--------------|-----------------------|
| 1. | Reception | 162 sq.ft.] | |
| 2. | Surgery | 170 sq.ft.] | (555 sq.ft. @ £11.00) |
| 3. | Store room | 215 sq.ft.] | £6,105.00 |
| 4. | W.C. | | |
| 5. | Dark room | 20 sq.ft.] | |
| | |] | (210 sq.ft. @ £8.00) |
| 6. | Waiting room | 190 sq.ft.] | <u>£1,680.00</u> |
| | | | £7,785.00 |

Estimated N.A.V. £7,750.00 @ 0.63% = £48.82

Say = £48.00

Determination

The Tribunal considers that the subject property is well located. It also considers that the reception area downstairs is lettable in total. The evidence adduced on behalf of the appellant confirmed that it was in use should an elderly or infirm patient be unable to use the spiral staircase. The Tribunal however accepts that the subject property has considerable limitations, which would affect its letting value in particular the lack of light and the access to the upstairs waiting room. The consulting room comparisons as submitted by the Commissioner are purpose built and therefore do not have the same limitations placed on them. The Tribunal considers that access to a waiting room by way of spiral staircase would seriously affect the letting value of the subject property by virtue of its nature as a surgery.

Having regard to the foregoing and to the evidence adduced by both parties, the Tribunal has determined the rateable valuation at £33.00 calculated as follows:-

| | | |
|---------------------|---------------------|--------------|
| Surgery | 178 sq.ft @ £10.00 | £1,780 |
| Reception | 162 sq.ft. @ £ 7.00 | £1,134 |
| Dark room | 20 sq.ft. @ £ 5.00 | £ 100 |
| Store | 215 sq.ft. @ £ 7.00 | £1,505 |
| Waiting room | 190 sq.ft. @ £ 4.00 | <u>£ 760</u> |
| | | £5,279 |

@ 0.63% = £33.27

Say = £33.00