

The relevant valuation history is that the subject was revised in 1997 and a valuation of £50 was placed on it. No change in the rateable valuation was made at the appeal stage.

A written submission prepared by Mr. James J. Crowley ASCS on behalf of the appellant was received by the Tribunal on 12th day of July 1999. Mr. Crowley is a member of the firm Keane Mahoney Smith, Auditors, Estate Agents, Valuers and Land Agents of 44 South Mall, Cork. The written submission contended that a fair rateable valuation for the subject would be £33.50.

A written submission prepared by Mr. Liam Cahill BA, Dip. P&D Economics a District Valuer, on behalf of the respondent was received by the Tribunal on 30th June 1999. Mr. Cahill has nineteen years experience in the Valuation Office. Mr. Cahill's written submission contained two comparisons, which are annexed to this judgment as **Appendix I**.

Mr. Cahill's written submission set out the basis of his valuation as follows;

Valuation

Estimate of net annual value:

Buildings

	<i>Sq.ft.</i>	<i>£1/sq.ft.</i>	<i>£ N.A.V.</i>
Canteen	300	1.00	300
Container/winch	624	1.00	624
Open shed	178	0.50	89
Workshop	1,800	1.50	2,700
Office portacabin	482	2.00	964
Storage yards excl. circulation	15,000	0.10	1,500
Add for pier, slipway, dock, pontoon			
Estimated construction cost £100,000 decapitalise at 5%			5,000
Total estimated net annual value			£11,177

Estimate of R.V. N.A.V. £11,177 @ 0.5% = £56 R.V.

The appeal proceeded by way of an oral hearing that took place in Cork on 16th July, 1999 at the Conference Centre of the Kingsley Hotel, Victoria Cross, Cork.

Mr. Michael J. Burns of Keane Mahoney Smith represented the appellant. Mr. Cahill appeared for the respondent. Mr. Cahill raised no objection to the admission as evidence before the Tribunal of the appellant's written submission.

Mr. O'Donovan gave sworn testimony on behalf of the appellant. He said it employed twelve persons and the company was engaged in the storage and service of yachts. Mr. O'Donovan said that he agreed that the cost of construction for the pier, slipway, dock and pontoon was £100,000 as set out by Mr. Cahill.

Mr. Donovan said that this area was developed on a mud bank of 18 to 20 feet in depth. A lot of hardcore and stones had been placed in the foundation but it is sinking down. This makes it difficult to keep a good surface at the facility. Again in wintertime rough weather in conjunction with the sea erodes the area.

Under cross-examination by Mr. Cahill, Mr. O'Donovan agreed that the area of the subject property was greater than the 32,000 sq.ft. set out in the appellant's written submission.

Mr. Cahill put it to Mr. O'Donovan that there were more buildings on the site than the workshop, which was the only building, referred to the appellant's written submission. In reply Mr. O'Donovan said that the new workshop built in 1995 was increased in rateable valuation from £10 to £50 and this was the appellant's principal complaint about the valuation.

In further replies Mr. O'Donovan said the total construction costs of the complex was in the region of £500,000.

Under further cross-examination by Mr. Cahill, Mr. O'Donovan said the average income from the storage of boats was £300. He said they can store 50 boats.

In reply to questions by the Tribunal Mr O'Donovan stated that he was not submitting any accounts for the income received from the storage of boats to the Tribunal by way of evidence. Again Mr. O'Donovan stated he had no evidence to put before the Tribunal as to the measurements of the buildings at the subject property.

Finally, in a reply to the Tribunal Mr. O'Donovan said the pier and slipway cost £300,000 to construct.

Ms. Carmel O'Donovan gave sworn testimony on behalf of the appellant. She said that when the new workshop was constructed the rateable valuation had jumped from £10 to £50. It was as if the appellant had been punished for creating employment in an area with high unemployment. She said the road to their premises was a disaster. They had to resurface it at their own expense.

Mr. O'Donovan said the appellant got very little grants and they had got no grants for the new workshop. She said the appellant gave good employment and was training a couple of apprentices.

In his sworn testimony Mr. Cahill adopted his written submission as his evidence to the Tribunal. He said that the subject property was unique in that boats could be taken from the pier, slipway and pontoon directly to the storage area.

Mr. Cahill put in evidence photographs of the subject property and his two comparisons. He had taken these photographs himself. There was no objection to this evidence by the appellant.

In further sworn testimony Mr. Cahill said he had measured the main workshop himself. The measurements of the other buildings had been done by his predecessor who was usually accurate.

Mr. Cahill said that his N.A.V. for the storage of boats at £1,500 is small given that the evidence given to the Tribunal indicated that the income from the storage of boats could range up to £15,000.

Again Mr. Cahill said that his estimation of the construction costs of the pier, slipway dock and pontoon at £10,000 in 1988 was reasonable given the evidence that these facilities cost £300,000 to build.

Mr. Cahill then dealt with his comparisons. His first comparison was the appellants old workshop located behind Mr. O'Donovan's dwelling house. It was not located near the pier and had an R.V. of £19. His second comparison was constructed in 1994. It is not located near the public pier and boats have to be hauled up the road to it.

Mr. Burns in cross-examination for the appellant put it to Mr. Cahill that the Valuation Office's N.A.V. for the facility at £11,177 was appropriate to the present time and not 1988. In this regard Mr. Burns said the appellant's written submission had set the present rent of the property as being in excess of £9,000.

In reply Mr. Cahill contrasted his N.A.V. in 1988 for the workshop as being £2,700 while the appellant's written submission showed an N.A.V. for the workshop in 1988 at £2,971.

Mr. Cahill continued that the appellant's written submission had not valued the other buildings on the site.

In a further reply Mr. Cahill said that an office portacabin was generally taken at a slightly higher rate than a workshop building on the same site.

In his closing submission Mr. Cahill pointed the locational advantage of the subject with its access to the port. Furthermore the subject was located within reasonable proximity to Baltimore which was a good tourist area. Finally Mr. Cahill said the R.V. erred on the low side for the subject property.

In his closing submission Mr. Burns said the Valuation Office's N.A.V. was in excess of the N.A.V. for 1988. This N.A.V. was appropriate for the present time.

The Tribunal has considered the written submissions and the evidence offered by the appellant and the respondent at the hearing.

The Tribunal finds that the appellant has not produced sufficient evidence such as to displace the rateable valuation as determined by the Valuation Office.

This finding is based on the following uncontradicted evidence. The Valuation Office's N.A.V. for the workshop in 1988 at £2,700 is lower than the appellant's N.A.V. for the same property at the same time. Again the appellant did not produce any accounts for the storage income of the appellant or indeed any accounts for the business. Mr. Cahill had in his evidence estimated that the storage could range to £15,000. In this connection also the appellant had not produced any rental evidence for the storage area or indeed any of the other buildings on the site with the exception of the workshop.

Finally Mr. Cahill's estimation of the construction costs of the pier, slipway, dock and pontoon at £10,000 in 1988 is reasonable given the evidence that it cost £300,000 to construct these facilities.

The Tribunal therefore affirms the decision of the Commissioner of Valuation and determines the rateable valuation of the subject hereditament to be £50.