

Appeal No. VA98/3/121

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

**Norman Pratt Sales Ltd.**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Factory and grounds at Map Reference 28b, Cloncarneel, E.D. Kildalkey, R.D. Trim, Co. Meath

**B E F O R E**

**Con Guiney - Barrister at Law**

**Deputy Chairman**

**Barry Smyth - FRICS.FSCS**

**Deputy Chairman**

**Finian Brannigan - Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 21ST DAY OF JULY, 2000**

By Notice of Appeal dated the 5th day of August 1998, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £120 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 matter came before the Valuation Tribunal by way of an oral hearing at the Valuation Tribunal Offices, Ormond Quay, Dublin on the 21st day of July 1999. The appellant was represented by Mr. Eamonn Halpin B.S.c. (Surveying), A.S.C.S, A.R.I.C.S, M.I.A.V.I. The respondent was represented by Mr. John Colfer, A.S.C.S, A.R.I.C.S. with 18 years experience in the field of property valuations.

Having taken the oath each valuer adopted as his evidence in chief his written submission, which had previously been exchanged with the other valuer and submitted to the Tribunal.

Material facts agreed or found by the Tribunal.

**1. Valuation History**

In October 1997 the property was inspected and revised and in November 1997 the valuation lists issued showing an R.V. of £120 fixed on the buildings. In December 1997 the occupier appealed the revised valuation and in February 1998 the premises was inspected by Mr. Colfer and considering the grounds of appeal and other points raised by the appellants and the agents the Commissioner issued his decision in July 1998 making no change to the revised assessment of £120. In August 1998 the appellant lodged an appeal to the Valuation Tribunal.

**2. Situation**

The property is situate in a very rural area approx. 15 miles from Navan, 6 miles from Trim, 17 miles from Kells and approx. 4 miles east of Ballivor Village on the Trim Road. The surrounding area is predominantly agricultural in character.

**3. The Property**

The property comprises a range of workshop buildings with ancillary stores, office and showroom accommodation. The tenure was stated to be freehold.

#### 4. Accommodation

Offices and W.C. together with conservatory	1,288 sq. ft.
Showroom	1,594 sq. ft.
Various workshops and stores	11,939 sq. ft.
Workshop stores	1,256 sq. ft.
Closed in sections of rough stores	730 sq. ft.
Open section of stores	1,883 sq. ft.

#### The Appellant's Case

Mr. Halpin stated in his evidence:

1. The premises is comprised of a series of very basic hay barn type workshops and the main buildings are of very basic construction being iron post with part concrete block walls with corrugated iron sheeting over roofs of single skin were erected circa. 1962 and majority were twenty to twenty-five years old having been added in various piecemeal additions over the years. He said the location was a very rural location in an uncommercial agricultural area accessed by a maze of backroads. He said it was an area that must be regarded as a poor industrial location. The buildings only happened to be located here as the original owner lived in the adjoining house. He said the N.A.V. for this property at £24,000 on FRI terms on the 1988 tone is excessive for these very basic non-purpose built buildings in their actual state at this rural location. He said a prospective tenant would only pay a very moderate rent for these buildings due to their very basic nature and location and that this was particularly so given that better quality buildings were available beside the town of Navan on very moderate terms in the mid to late 1980's.

Mr. Halpin went on to compare the rear timber shelter to a nissan hut which just keeps the timber dry. Mr. Halpin stated that the existing tone of valuations recently revised and appealed for similar type rural properties in the area reflected these points and he referred to his comparisons which are attached hereto in **Appendix number 1**. He stated that the Commissioner of Valuation in arriving at an estimated N.A.V. in this case failed to

adequately take the aforementioned points into account. Mr. Halpin enclosed a booklet of photographs of the subject property and comparisons.

Mr. Halpin gave the following as his valuation:

	<i>Sq. ft.</i>		<i>psf</i>	<i>£</i>
Offices and W.C.'s	1,156	@	£1.50	1,734
Conservatory (office entrance)	132	@	£1.00	132
Various workshops and stores				
12' – 14' eaves	11,939	@	£0.90	10,745
Basic showroom (former workshop)	1,594	@	£1.25	1,993
Workshop/Stores (part open) 10' eaves	1,256	@	£0.50	628
Rough stores (10' eaves)				
Closed in sections	730	@	£0.50	365
Open section	1,883	@	£0.25	<u>470.75</u>
				16,067
		@ 0.5% gives		£80.33
		<b>Say</b>		<b>£80.00</b>

### **The Respondent's Case**

Mr. Colfer said that although the appellant maintained that the valuation was "bad in law" he did not address any issue other than the quantum in his written submission or at subsequent negotiations. Mr. Colfer maintained that the office and showroom accommodation were built to a good standard while the workshop accommodation varied in quality from good to moderate. Mr. Colfer enclosed photographs of various aspects of the buildings in the subject premises. He said he agreed that the premises was in a rural location and was a piecemeal development. He said the quality of the buildings varied and that there was standard office accommodation adjoining an industrial workshop type building.

The office was a two-storey building to the right, the centre was a showroom, which was of a better standard and of good quality, and he suggested £1.30 and £1.15psf for the workshop. Mr. Colfer submitted two comparisons both of which are contained in **Appendix No. 2** attached

hereto but made particular reference to Comparison No. 1 – L.N. Darby & Sons as this was a comparison in common between himself and Mr. Halpin being Mr. Halpin’s Comparison No. 1 also. He agreed that L.N. Darby & Sons Ltd. which was the subject of a Tribunal decision VA92/2/024 was in a poor rural location and in common with Mr. Halpin stated the R.V. to be £95 and valued the furniture workshops of 18,590 sq. ft. @ £0.95psf and the offices of 527 sq. ft. @ £2.00psf. He differed however from Mr. Halpin in that he valued the store of 915 sq. ft. @ £0.40psf rather than the £0.50 set down in Mr. Halpin’s comparison. He stated that L.N. Darby & Sons as a comparison was overall not as good as the subject premises but that his second comparison, Fitzsimons Fitted Kitchens Limited had some buildings of better quality than the buildings in the subject premises.

In cross examination he stated that he would accept that the showroom has a galvanised roof and has a number of conservatories and stated that eaves height averages out at 12’ – 14’.

He stated that the R.V. of £120 was assessed at 0.5% of the N.A.V. as assessed in November 1988. The N.A.V. was determined having regard to assessments of comparative properties set out in Appendix No. 2 attached hereto. His valuation was as follows:

<b>Offices and showroom</b>	2,882 sq. ft. @ £2.25psf	£ 6,484
<b>Workshop</b>	2,898 sq. ft. @ £1.30psf	£ 3,767
<b>Workshop</b>	9,040 sq. ft. @ £1.15psf	£10,396
<b>Stores</b>	3,869 sq. ft. @ £0.70psf	<u>£ 2,708</u>
		£23,355
	Say	£24,000
	R.V. @ 0.5%	£120.00

### **Determination**

These premises comprise a range of old and new workshop buildings with ancillary stores, office and showroom accommodation in a rural area. Some of the buildings are of basic construction. The Tribunal have taken into consideration the evidence given by Mr. Halpin and Mr. Colfer both in their précis and orally and have examined their comparisons. The Tribunal is

of the opinion that the main comparison and the one we should give most weight to is L.N. Darby & Sons Limited workshop and land at Carnduff Great which is halfway between the Kentstown Road and the Slane Road which is a few miles on the Drogheda side of Navan. It is the Tribunal's opinion that this premises is a similar type of premises. The Tribunal accepts that the subject premises was built piecemeal over a number of years and that it has a very disorganised look about the rear of the premises. The Tribunal further accepts that it is in a rural non-commercial location and that this would influence a prospective tenant. The Tribunal however notes Mr. Colfer's opinion that the subject premises is in some way superior to L.N. Darby and Sons Limited.

The Tribunal therefore assesses the R.V. as follows:

	<i>Sq. ft.</i>		<i>psf</i>	<i>£</i>
<b>Offices and WC together with Conservatory</b>	1,288	@	£2.00	£ 2,576
<b>Showroom</b>	1,594	@	£1.50	£ 2,391
<b>Workshops and Stores</b>	11,938	@	£1.00	£11,938
<b>Workshop, stores &amp; rough stores</b>	1,986	@	£0.70	£ 1,390.20
<b>Open Section</b>	1,883	@	£0.50	<u>£ 941.50</u>
				£19,236.70

Devaluation fraction 0.5% - £19,341.70 x 0.5% = £96.18

Say = £96.00

The Tribunal therefore determines the R.V. at **£96.00**.