

Appeal No. VA99/2/025

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

Trustees of Roscommon Golf Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Club House and Land at Map Reference 1a, Ballymartin More, Roscommon Rural, Co. Roscommon

Quantum - Inland golf course, limitations on use to be taken into account in assessing the NAV

B E F O R E

Fred Devlin - FRICS.ACI Arb.

Deputy Chairman

Marie Connellan - Solicitor

Member

Michael Coghlan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 15TH DAY OF FEBRUARY, 2001

By Notice of Appeal dated the 29th day of April 1999, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £75 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 in Galway Corporation, City Hall, College Road, Galway on the 15th day of March 2000. Mr. Patrick J. Nerney BE Chtd. Eng. MIEI. MIAVI appeared on behalf of the appellant. Mr. David Walsh, B.Agr.Sc., District Valuer with thirty years experience in the Valuation Office appeared on behalf of the Commissioner of Valuation. In accordance with the Rules of the Tribunal, the valuers had prior to the commencement of the hearing exchanged their precis of evidence and submitted the same to this Tribunal. Both parties having taken the oath, adopted their précis as being their evidence in chief. Submissions were also made. From the evidence so tendered the following emerged as being the facts relevant and material to and for the purposes of the appeal.

The Property

The property is a golf clubhouse located at Ballymartin More off the Roscommon/Rahara road about a mile south east of the town. The clubhouse is constructed of concrete walls and asbestos slate roof covering. The area is 563 sq.m on the ground floor and 62sq.m on the first floor. There is a large bar /lounge and the car park is tarmac surfaced. The facts in relation to the property are agreed.

Valuation History

The old clubhouse was burned down and this new clubhouse built and listed for revision in 1997. The rateable valuation was fixed at £120. At first appeal the RV was reduced to £75.

Appellant's Valuation

Area of clubhouse		6,716 sq.ft.
Area of storage shed		610 sq.ft.
Nett Annual Value		
Clubhouse	6,716 sq.ft. @ £1.20 =	£8,059.20
Store	610 sq.ft. @ £0.30 =	<u>£ 183.00</u>
		£8,242.20
R.V.	£8,242.20 @ 0.5% =	£41.00

Comparisons

(a) *Mullingar Golf Club*

Clubhouse	R.V. £100	VA94/2/019
Estimated Breakdown of Valuation		
Clubhouse & Prof's Shop 12,138 sq.ft. @ £1.63	=	£19,784.94
Open Veranda & Porches 564 sq.ft. @ £0.35	=	<u>£ 197.40</u>
		£19,982.34
R.V. = £19,982.34 @ 0.5%	=	£100.00

(b) *Longford Golf Club*

Clubhouse	R.V. £50	VA90/2/004
Estimated Breakdown of Valuation		
Clubhouse & Prof's Shop 9,000 sq.ft. @ £1.10	=	£9,900
R.V. = £9,900 @ 0.5%	=	£50.00

Respondent's Valuation

Clubhouse	:	625 sq.m. @ £24.21 p.s.m. (£2.25 p.s.f.)	=	£15,131
Shed	:	57 sq.m. @ £ 8.07 p.s.m. (£0.75 p.s.f)	=	<u>£ 460</u>
				£15,591

Net Annual Value as in November 1988 say, £15,000

£15,000 @ 0.5%	=	£ 75.00
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Comparisons

(a) *Nenagh Golf Club*

R.V. £105.00

Basis of valuation in 1993 First Appeal.

Clubhouse	:	706m ² @ £24.21 p.s.m. (7,595 ft ² /£2.25 p.s.f.)	=	£17,092
Machinery Shed	:	175m ² @ £16.14 p.s.m. (1,878 ft ² /£1.50 p.s.f.)	=	£ 2,825

Service Building:	12m ² @ £10.76 p.s.m. (131 ft ² /£1.00 p.s.f.)	=	£ 129
			£20,046
	£20,000 @ 0.5%	=	£100
	R.V.	=	£105

(b) Roscrea Golf Club R.V. £70.00

Basis of valuation – revised in 1993

Clubhouse :	511m ² @ £24.21 p.s.m. (5,502 ft ² /£2.25 p.s.f.)	=	£12,371
Store :	80m ² @ £16.14 p.s.m. (859 ft ² /£1.50 p.s.f.)	=	£ 1,291
			£13,662
	£13,662 @ 0.5%	=	£68.31
	R.V.	=	£70.00

(c) Athenry Golf Club R.V. £65.00

Basis of valuation – revised in 1994.

Old clubhouse :	174m ² @ £21.52 p.s.m. (1,877 ft ² /£2.00 p.s.f.)	=	£ 3,744
New extension:	301m ² @ £26.90 p.s.m. (3,240 ft ² /£2.50 p.s.f.)	=	£ 8,097
			£11,841
	£11,841 @ 0.5%	=	£59.21
	Say £65.00 to include carpark		

(d) Heath Golf Club, Mountmellick R.V. £120.00

Valuation basis – 1994 First Appeal

854m² @ £26.90 p.s.m. (9,185ft² @ £2.50 p.s.f.) = £22,973

£22,973 @ 0.5% = £114.87

R.V. = £120.00

New clubhouse completed 1992 on the site of the old pavilion, cost of construction: £500,000.

(e) *Ballykisteen Golf & Country Club* R.V. £150.00

Valuation basis – 1995 First Appeal

Clubhouse : 881m² @ £26.90 p.s.m. (9,482 ft² @ £2.50 p.s.f.) = £23,699

Machinery Shed/
Lunging ring &

Store : 337m² @ £10.76 p.s.m. (3,631 ft² @ £1.00 p.s.f.) = £ 3,626

Driving range : 240m² @ £10.76 p.s.m. (2,583 ft² @ £1.00 p.s.f.) = £ 2,582

£29,907

£29,907 @ 0.5% = £149.54

R.V. = £150.00

New clubhouse approx. three miles from Tipperary.

Findings and Determination

The Tribunal has carefully considered all the evidence introduced and arguments adduced at the oral hearing. The Tribunal had also considered the findings in two previous determinations of this Tribunal referred to by Mr. Nerney - Trustees of Co. Longford Golf Club (VA90/2/004) and Mullingar Golf Club (VA94/2/019). In particular the Tribunal considers the comments of the Tribunal in the Mullingar case to be appropriate as far as this appeal is concerned --that is that inland golf courses have limitations on play during the winter months which must be taken into account in arriving at the valuation of the Club House.

In relation to Roscommon Golf Club, Mr. Nerney gave evidence that during the 1998/1999 year the course was closed for play for 75 days which evidence was not contested by Mr. Walsh. Indeed Mr. Walsh agreed that some allowance must be made to reflect this limitation on play.

Having regard to all the evidence therefore, the Tribunal determines the appropriate Net Annual Value to be £13,800, giving a rateable valuation of £69, and the Tribunal so determines.