

Appeal No. VA99/2/026

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

Dr. John Keenan & Dr. Michael Lynn

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Surgery at Map Reference 2B/1, Ardnanagh, Roscommon Urban, Roscommon, Co. Roscommon

Quantum - Comparisons, measurements

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 £65 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 précis 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 purpose built medical centre situated at St Coman's Park approx. 200m. from Market Square, Roscommon. The subject is on the ground floor and comprises four surgeries, nurse's station, reception/waiting area and ancillary rooms. A tarmac area provides parking space for approximately ten cars and there is also kerbside parking.

Valuation History

The valuation was assessed at £90 on 93/4 revision. This was reduced to £65 on First Appeal (with the agreement of the occupier). The property was revised, following extensions, in 1997/4 revision and the R.V. was increased to £80. This was reduced to £65 on first appeal.

Appellant's Valuation

Area of ground floor			1,741 sq.ft.
Deduct for corridors/hallways			209 sq.ft.
Nett Area			1,532 sq.ft.
Net Annual Value	1,532 sq.ft. @ £6	=	£9,192
R.V.	£9,192 @ 0.5%	=	£46.00

Comparisons

(a) Dr Noel Farrell & Others, Abbey Street, Roscommon

Surgery & Apartment RV £40 (apportioned at £33 on surgery and £7 on Apartment)

Surgery:

Net Annual Value	Gd. Fl. 1,085 sq.ft. @ £6	=	£6,510
	1 st Fl. 89 sq.ft. @ £1	=	£89
R.V.	£6,599 @ 0.5%	=	£33.00

(b) *Dr Martina Hanratty Castle Street, Roscommon****House and surgery***

Net Annual Value	484 sq.ft. @ £3.75	=	£1,815
R.V.	@ 0.5%	=	£09.00
House			<u>6.00</u>
			£15.00

Respondent's Valuation

162 sq.m. @ £80.70 p.s.m. (7.50 p.s.f.)	=	£13,073
@ 0.5%	=	£65.00

Comparisons

(1) <i>Medical Centre Ballinasloe</i>	R.V. £140
516sq.m. @ £54.00 p.s.m. (7.50 p.s.f.)	= £27,864
@ 0.5%	= £140

(2) **Medical Centre, 1 Wine Street, Sligo**

Medical :	Reception, waiting room and surgery @	£9.00 p.s.f.
Dental :	Reception, waiting room and surgery @	£9.00 p.s.f.
39 sq.m	£96.84 p.s.m. =	£3,777 @ .5% = £18.89.

(3) **Medical Centre, Abbey Street, Roscommon** RV £40

Ground Floor	101 sq.m @ £64.56 p.s.m. (£6 p.s.f.)	=	£6,521
1 st Fl.	8 sq.m @ £10.76 p.s.m. (£1.psf)	=	<u>£86</u>

NAV £6,607 @ .5% = £33

(4) Surgery at 37. 38/2 Abbey Street, Roscommon RV £30 (1999).

Chiropody Clinic and Tea room: 35 sq.m @ £151 p.s.m. = £5,285

Reception/waiting area 6 sq.m @ £75 p.s.m. = £450

NAV £5,735 @ .5% = £28.66

(5) Hairdressing salon at 37.38.1, Abbey Street, Roscommon RV £30.

Findings and Determination

The Tribunal has carefully considered all the evidence adduced including that in relation to the comparisons put forward by both parties and finds as follows:

1. Of all the comparisons put forward most weight is attached to that in relation to Dr Farrell's Surgery premises at Abbey Street, Roscommon. This is a common comparison – comparison A in Mr. Nerney's précis of evidence and comparison no. 3 in the précis of evidence put forward by Mr. Walsh.
2. Consideration has been given to the other comparisons particularly those located in Roscommon.
3. The subject property is a purpose built medical centre with residential accommodation overhead and not purely a doctor's surgery and this must be reflected in the Valuation attributed to it.
4. The Tribunal prefers Mr. Nerney's method of valuation (on a net internal area basis) in this instance and prefers to use this method in arriving at its determination as set out amount below.
5. Having regard to all the evidence the Tribunal determines the Net Annual Value to be £12,000 giving a rateable valuation of £60 as set out below:

Net area	1,552 psf @ £8	= £12,416
Net Annual Value	£12,416	Say £12,000
Rateable Valuation @ 0.5%		= £60

