

Appeal No. VA99/3/039

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

Hertz Car Hire

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Workshop, office & carpark at Map Reference 25L/5 Corballis, E.D. Airport RD: Airport, Co. Dublin

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Fred Devlin - FRICS.ACI Arb.

Deputy Chairman

Ann Hargaden - FRICS.FSCS

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29TH DAY OF MAY, 2000

By Notice of Appeal dated the 4th day of August 1999, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £440 on the above described hereditament.

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

The Property

The property comprises an enclosed surfaced compound which was formally part of the surface carpark operated by Aer Rianta at Dublin Airport on which has been erected a single storey car valeting workshop and adjoining car spaces.

The parties are agreed that the site area is 48,000 sq.ft. and that there are a total of 100 car spaces on site. Hertz have been in occupation since August 1988, but to date no formal licence agreement has been entered into between the Minister for Transport, Energy and Communications but nonetheless Hertz have built a car valeting workshop, offices and installed petrol tanks.

Valuation

The property was first valued in November 1998 at a rateable valuation of £440. No change was made at the first appeal stage. Prior to the hearing the parties agreed an RV of £141 be attributed to the buildings and petrol installation.

Hearing

The appeal proceeded by way of an oral hearing held at the Tribunal Offices on Monday, 24th of January 2000 at which the appellant was represented by Mr. Frank O'Donnell B.Agr.Sc., FIAVI, MIREF and the respondent by Mr. Desmond Doyle B.Comm, a District Valuer in the Valuation Office. Prior to the hearing both valuers forwarded a written submission and valuation to the Tribunal and each party received a copy of the other party's submission. At the oral hearing these submissions and valuations were adopted by the valuers as being their respective evidence in chief given under oath. With the agreement of the parties, this appeal was heard contemporaneously with VA99/3/040 and VA99/3/041 as the evidence in relation to all three appeals was common save in respect of the facts in relation to each hereditament.

The Appellant's submission and contentions

1. Mr. O'Donnell in his written submission stated that the only element of the assessment in dispute was the value to be attributable to the yard area. He said that to date no contract, lease or license agreement had been drawn up between Hertz Car hire and Aer Rianta and that no rent had changed hands.

2. Mr O Donnell submitted two methods of calculating NAV and adopted the rates applied in the Avis property as no rent was in existence.

(1) Rateable valuation of buildings and tanks agreed at £141

(i) Value of site to be added valued on a separate basis as follows;

(a) Rent of site 43,702 sq.ft. @ £0.33 per sq.ft. – April 1995 (Avis VA99/3/041)

= £14,421.82

Adjust to 1988 - Say 35% = £9374.18

RV @ .63 % = £ 59.05

Add Tanks and Building = £ 141.00

Total R.V. = £ 200.00

(b) Alternative Method

100 Carparking spaces @ £0.66 per space R.V. = £ 66.00

Add for buildings and tanks as before = £141.00

Total R.V. = £207.00

The Respondent's valuation

Mr. Doyle in his written submission valued the property as follows;

Rateable valuation of buildings and tanks as agreed £141

Site area = 48,000 sq.ft.

Less buildings = 4,319 sq.ft.

Undeveloped Area = 43,681sq.ft.

N.A.V. @ £1.00 p.s.f. = £43,681

Rateable valuation @ 0.63% = £274

Total R.V. = £415

Findings and Determination

1. The premises in this instance is similar in use to that occupied by Murray's Europcar premises and provides the following agreed accommodation;

Total site area	48,000 sq.ft.
Area of Building	4,319 sq.ft.

2. The parties are agreed that the rateable valuation attributable to the buildings and tanks is £141.

Determination

In accordance with the findings on VA99/3/040. The Tribunal determines the rateable valuation of this hereditament to be as follows;

(i)	Rateable Valuation of buildings and tanks as agreed		£141
(ii)	Total area of site	=	48,000 sq.ft.
	Area of buildings	=	4,319 sq.ft.
	Undeveloped portion of site Used for car-parking	=	43,681 sq.ft
	Less 15% for circulation	=	<u>37,129 sq.ft.</u>
	NAV @ £1 per sq.ft.	=	£37,129
	Rateable valuation @ 0.63%	=	<u>£234</u>
	Total Rateable Valuation	=	£375