

Appeal No. VA99/3/041

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

AVIS

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Workshop and carpark at Map Reference 25L/1, 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 £225 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, formally part of the surface carpark operated by Aer Rianta, on which has been erected a single storey car valeting workshop together with offices, wash bay and fuel tanks with canopy. There are 20 marked car spaces.

The parties are agreed that the site area is 18,858 sq.ft. and that the workshop has a footprint area of 7,288 sq.ft.

The Licence Agreement

The compound is occupied under a licence from the Minister of Transport, Energy and Communications for a term of twenty years and one day from the 17th April 1995 subject to an initial yearly rent of £6,300 per annum which is subject to review at the end of each five year period in accordance with movement in the consumer price index or such other method as the Minister may determine in the light of conditions then obtaining. The yearly sum payable is inclusive of Airport service charges but exclusive of rates and other usual outgoings.

Under the provisions of the licence the licensee at its own cost is permitted to develop the licensed area and erect a building and petrol installation in accordance with plans first submitted and approved by the Minister and the licensee is obliged to maintain such buildings and facilities during the term of the licence. In the event that the licensee ceases to operate the car hire counter in the terminal building the licensee may, subject to the approval of the Minister offer the right of use of the facilities to other firms who operate counters in the terminal building on payment of an amount equivalent to 5% of the cost of facilities multiplied by the remaining calendar years of the license term. The Minister may at any time terminate the licence if the licence area is required for the purposes of operating or developing the airport on giving six months notice in writing, subject to a refund of the apportioned part of the sum paid by the licensee in respect of the period for which the licensee shall not enjoy the use of the licensed area.

Valuation

The property was first valued in November 1998 at a rateable valuation of £225. No change made at first appeal. The parties agreed, prior to the hearing, an R.V. of £152 on buildings and £8 on tanks.

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 parties' 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 VA99/3/039 and VA99/3/040 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 Valuation

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.

(i)	Rateable valuation of buildings and tanks agreed at	£160
(ii)	Value of site to be added valued on a separate basis as follows;	
	(a) Rent of site – April 1995 = £6,300 per annum	
	Total site area – 18,858 sq.ft.	
	Equivalent rent p.s.f. = £0.33	
	Site area less footprint area of buildings = 7,237 sq.ft.	
	Balance to be valued 11,621 sq.ft.	
	Rental value of undeveloped site @ £0.33 p.s.f. = £3,834.93	
	Less 35% adjustment to 1988 = £2,492.70	
	Rateable valuation @ 0.63% =	<u>£ 15.70</u>
	Total R.V.	£175.00

(b) Alternative Method

20 Carparking spaces @ £0.66 per space R.V. =	£ 13.20
Add for buildings and tanks as before =	<u>£160.00</u>

Total R.V. **£173.20**

The Respondent's Valuation

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

Rateable valuation of buildings and tanks as agreed	£160
Site area = 18,858 sq.ft.	
*Less buildings = <u>7,237 sq.ft.</u>	
Undeveloped Area = 11,621 sq.ft. (used for carparking)	
Less 15% for circulation say = 1,743 sq.ft.	
Balance to be valued = 9,878 sq.ft.	
N.A.V. @ £1.00 p.s.f. = £9,878	
Rateable valuation @ 0.63% = £62.00	<u>£ 62</u>
Total R.V. =	£222

*At the hearing, area of building agreed as being 7,237 sq.ft.

Findings

1. The property in this instance is similar in use to that occupied by Murrays Europcar and provides the following agreed accommodation;

Total Site Area	18,858 sq.ft.
Area of Buildings	7,237 sq.ft.

2. The parties are agreed that the rateable valuation attributable to the buildings and tanks is £160.

Determination

In accordance with the finding in 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		£160
(ii)	Total area of site	= 18,858 sq.ft.	
	Area of buildings	= <u>7,237 sq.ft.</u>	
	Undeveloped portion of site		
	Used for carparking	= 11,621 sq.ft.	
	Less 15% for circulation	= 9,878 sq.ft.	
	Net Annual Value @ £1 p.s.f.	= Say £9878	
	Rateable Valuation @ 0.63%		Say <u>£ 60</u>
	Total Rateable Valuation		£220