

Appeal No. VA99/4/027

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

Waterford Boat Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Club House at Map Reference 1a Georges Quay, UD: Tower, Ward: Park, County
Borough of Waterford

B E F O R E

Barry Smyth - FRICS.FSCS

Deputy Chairman

Tim Cotter - Valuer

Member

John Kerr - MIAVI

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 16TH DAY OF MAY, 2000

By Notice of Appeal dated the 14th day of October 1999, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £85 on the above described hereditament.

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

The appeal proceeded by way of an oral hearing which took place in the Circuit Court, Catherine Street, Waterford on the 12th day of May 2000. Mr. Eamonn Halpin B.Sc. (Surveying) A.S.C.S. A.R.I.C.S. M.I.A.V.I. appeared on behalf of the appellant. Mr. Edward Hickey A.R.I.C.S., a Chartered Surveyor with 29 years experience in the Valuation Office appeared on behalf of the Respondent. In accordance with the Rules of the Tribunal, the parties had prior to the commencement of the hearing exchanged their précis of evidence and submitted the same to this Tribunal. At the oral hearing both parties having taken the oath, adopted their précis with floor area adjustments 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 the appeal.

Valuation History

First Listed: November 1998: £85.

In December 1998 this was appealed.

In September 1999, the R.V. was issued unchanged and in October, 1999 this was appealed to the Tribunal.

Location

The premises are located in a new development beside the river, close to the centre of Waterford city and also adjacent to apartments, townhouses and retail units and opposite a new, 81 bedroom hotel.

Description

The premises comprise the ground floor only of a four story building with bar and meeting room, gym, boathouse and changing rooms. The upper floors are apartments but are not relevant in this appeal.

Accommodation

The accommodation as agreed is:

Bar and ancillary areas	1,162 sq.ft.
Boat House	1,551 sq.ft.

Gym	<u>925 sq.ft.</u>
Total	3,638 sq.ft.

Title

The title of the property is either freehold or long leasehold.

The Appellant's Case

Mr. Halpin argued that the different areas e.g. bar, boathouse etc should be treated at different rates per sq.ft. He said the building is at a disadvantage as a boat club being separated from the water by a public road. Most of the building is very basic, only the bar is fitted out to a good standard. He provided two comparisons:

1. The Clonmel Rowing Club Details

Suir Island Clonmel	RV£35 (1995/4)
Bar & Meeting Room viewing area	1,883 sq.ft. @ £1.50 sq.ft.
Boat House & Gym	2,550 sq.ft. @ £1.00 sq.ft.
Squash Court	1,378 sq.ft. @ £1.00 sq.ft.
WC's and dressing room and store	707 sq.ft. @ £1.00 sq.ft.

The respondent disputed the area of 1,883 sq. ft.

2. The Roadstone Group Sports Club.

TLD Browns Barn (Tallaght West)

Bar, Function Rooms, Kitchen

And meeting room	11,334 sq.ft. @ £3.25]	RV £395
]	
Gym and ancillary space	10,667 sq.ft. @ £2.25]	(1992/4
]	
Changing rooms and stores	1,841 sq.ft. @ £1.00]	1 st Appeal)

The latter comparison was particularly to show the different rates per sq.ft. that are applied to different areas to come to an overall NAV per sq.ft.

His estimate of R.V. was calculated as follows:

Bar	1,162 sq.ft. @ £3.00 per sq.ft.
Boat House	1,551 sq.ft. @ £1.50 per sq.ft.
Gym	<u>925 sq.ft. @ £2.50 per sq.ft.</u>
Total NAV	£8,125 @ .63% = £51

The Respondent's Case

Mr. Hickey, despite the reduction of the floor area confirmed that the rateable valuation should remain at £85 and this equates to £3.75 per sq.ft. rather than £3.50 as in his original submission. He argued that it is a very good location. His comparisons were analysed on an overall rate basis and he applied the same here. He provided three comparisons:

- | | |
|--------------------------------------|-------------------------------------|
| The Roanmore GAA Club (Ground Floor) | 3,493 sq.ft. @ £3.50per sq. ft. |
| First Floor | 1,316 sq.ft. @ £3.00 per sq. ft |
|
The Dungarvan Sailing Club |
2,835 sq.ft. @ £3.00 per sq. ft |
- | | |
|--|---------------------------------|
| The Waterford Harbour Sailing Club at Dunmore East | 4,046 sq.ft. @ £2.50 per sq.ft. |
|--|---------------------------------|

He argued that the Waterford Harbour Club building was considerably older than the subject premises and his other comparisons.

Mr. Hickey submitted to the Tribunal Mr. Halpin's own VO report and current photographs of the Clonmel comparison used by Mr. Halpin in evidence.

Determination

Firstly, the Tribunal considers that it should reduce Mr. Hickey's estimate of R.V. to £80 on the basis that the rate of £3.50 applied to the floor area as set out in his original written submission to the Tribunal, should be applied to the revised area. Mr. Halpin's comparisons are of no value to this Tribunal in coming to their determination. The report on Clonmel and the photographs submitted, which were not disputed except that they related to the current date rather than six years ago when the property was valued, clearly show that it is a grossly inferior premises to the subject. Therefore the difference in the floor areas that arose between the parties in relation to this comparison are in fact irrelevant as it transpires. The Roadstone comparison was only submitted for the purpose of indicating the different ratings per sq.ft. and Mr. Halpin was not suggesting that it was an appropriate comparison other than for that purpose. Consequently we must be guided by Mr. Hickey's comparisons. The GAA club in Waterford is at £3.50 per sq.ft. but it is considered that the rate applicable to that and the use for that premises etc. would be greater than the use for a small rowing club in comparison with a large national organisation such as the GAA so there should be some reduction on that.

The Dungarvan premises are in many ways very similar in that they are a modern boat club premises and have had a valuation or NAV at £3.00 per sq.ft. placed thereon as recently as the 1998/4 first appeal. However, Dungarvan would not be as well located from the point of view of generating membership etc. as the subject so some increase on that would be appropriate.

In relation to the Dunmore East premises at £2.50 we accept that this is an older building. On the basis of the above, the Tribunal considers that a figure of £3.25 per sq.ft. on an overall basis is appropriate and will adopt the overall basis as that is the basis used on the other boat clubs and on the GAA club. That gives a rateable valuation as follows:

3,638 sq.ft. @ £3.25 per sq.ft. giving a NAV of £11,823.50 and applying the fraction of .63% gives £74.49 **say RV £75.**

And the Tribunal so determines.