

Appeal No. VA04/2/064

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 2001
VALUATION ACT, 2001

Michael Byrne

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Club House & Store at Lot No. 4H, Timmore, Newcastle Lower, Rathdrum, County Wicklow

B E F O R E

Frank Malone

Deputy Chairperson

Mairéad Hughes - Hotelier

Member

Michael McWey - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 8TH DAY OF MARCH, 2005

By Notice of Appeal dated the 4th day of June, 2004 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €50.00 on the above described relevant property.

The grounds of Appeal are as set out in the Notice of Appeal a copy of which is contained in Appendix 1 to this Judgment.

The appeal proceeded by way of an oral hearing held in the offices of the Tribunal, Ormond House, Ormond Quay Upper, Dublin, on the 27th day of September, 2004. At the hearing the appellant, Mr. Michael Byrne, represented himself. The respondent was represented by Mr. Raymond Sweeney, B.A., M.Econ.Sc., a District Valuer in the Valuation Office. Both parties having taken the oath adopted their respective précis which had previously been received by the Tribunal and exchanged between the parties as their evidence-in-chief. From the evidence so tendered, the following emerged as being the facts relevant and material to the Appeal.

At issue

Quantum

The Property

The subject property comprises a newly built wooden clubhouse and store of basic standard serving Glen Mill Golf Club. The property is located at Newcastle Lower, Rathdrum, Co.Wicklow and set close to the new N11 road to which it does not have direct access. The course itself is a professionally designed par 3 course, while the tees and greens are built to the same standard as a full size course.

Valuation History

A rateable valuation of €50 was determined on the subject relevant property and was notified to the occupier on 28th October, 2003. The appellant made representations to the Commissioner of Valuation, but no basis was found to vary the proposed valuation. The Valuation Certificate with a rateable valuation of €50 was issued on 26th November, 2003. This was appealed and following no change at first appeal stage, the appellant proceeded to lodge this appeal with the Valuation Tribunal. The Valuation Date is 26th November 2003.

Appellant's Evidence

Mr. Byrne, having taken the oath, presented photographs of the subject property and of some comparisons to the Tribunal. He stated that Glen Mill is a par 3 golf course with a small shop (3.66 metres x 2.44 metres) and a coffee shop, the total area being 209 sq. metres. An outside storage area (machinery shed) covers 39.57 sq. metres. Glen Mill is

not a member of the Golfing Union of Ireland (G.U.I) as a requirement to entry stipulates that total yardage must exceed 4000, whereas Glen Mill is 2700.

Mr. Byrne informed the Tribunal that Glen Mill Golf Club charged €1.00 green fees at the weekend and €8.00 on weekdays. During the construction of the N11 (which runs through Mr. Byrne's land) the old clubhouse was left on the other side of the road. The present new clubhouse was constructed from money received from Wicklow County Council for land compulsorily purchased for the construction of the N11. The club has 3 full-time and 3 part-time staff as well as some help from the Byrne family.

Mr. Byrne argued that it was unfair to compare other larger golf clubs such as Kilcoole, Glenmalure and Djouce Mountain with Glen Mill Golf Club. He also stated that the comparison clubhouses listed all had bars.

Mr. Byrne was asked by the Chairperson what he thought would be a fair rateable valuation for the subject. Mr. Byrne replied that he would put a rateable valuation figure of €20 on it, which he stated was about half that of Kilcoole Golf Club buildings at €41. He had asked Mr Sweeney for valuation figures for Kilcoole prior to its present situation because it was a par 3 course and his argument is that Glen Mill is similar to what Kilcoole was and not to what it is now but Mr Sweeney had informed him that those old figures for Kilcoole were history and could not be used.

In cross-examination by Mr Sweeney, Mr Byrne stated that he accepted Mr Sweeney's measurements of the subject property.

Respondent's Evidence

Mr. Sweeney, for the respondent, informed the hearing that the new N11 was completed in March 2004, and that, in his opinion, this new road would be of great benefit to Glen Mill in the future. In his evidence Mr. Sweeney stated that the other golf club buildings used by him as comparisons (see Appendix 2 to this Judgment) are superior either in size or facilities to Glen Mill, but that Glen Mill enjoys a superior location. He further stated that buildings of the nature of Glen Mill are valued at between €27 and €41 per sq. metre and that this is broadly acceptable.

The first comparison listed by him was Kilcoole Golf Club clubhouse and store. The clubhouse area is 460 sq. metres @ €1, while the store area is 248 sq. metres @ €10.25. The clubhouse is considered superior to the subject property, and is in fact double the size. The second comparison for mention was Glenmalure Golf Club clubhouse which at 192 sq. metres is smaller than the subject property. This property is not as well located as the subject. The third comparison listed was Djouce Mountain Golf Club clubhouse with a floor area of 311 sq. metres. This property is not a new building and is described in the valuation report as being in a remote location.

Mr. Sweeney argued that Glen Mill Golf Club has a superior location. He suggested that the finger signs on the new N11 for Glen Mill Golf Club would establish in the mind of the passing motorist the whereabouts of the club. Mr. Sweeney supplied a map of the general area and this was of help to the Tribunal.

In reply to a question from the Tribunal Mr Sweeney said that his comparison No. 1, Kilcoole Golf Club, was the comparison he relied on most.

Findings and Determination

The Tribunal has considered the submissions and the evidence adduced and the matters raised at the oral hearing by both parties. The comparisons provided by the Valuation Office relate to golf clubs with apparent higher profiles and exposure. These golf club premises are either larger than the subject property or have superior facilities and, unlike the subject, all have bars.

Glenmalure Golf Club clubhouse is smaller than the subject property.

All of the comparisons are better quality buildings than the subject which is a wooden structure.

What is being valued is a clubhouse, not a golf course, but the quality of the golf course is relevant in so far as it provides a spin-off to the clubhouse. The quality of the golf course attached to the subject is less than the quality of the golf courses attached to the comparisons in that the golf course attached to the subject is a par 3 course and the golf

courses attached to the comparisons are all full golf courses and the spin-off generated by them would be greater than in the subject.

The 'location' argument put forward by Mr. Sweeney is not accepted by the Tribunal in that the golf course attached to the subject is unlikely to attract passing trade.

The Tribunal therefore determines the Net Annual Value and the R.V. of the relevant subject property as follows:

Clubhouse	236.58 sq.m @ €30 per sq.m = NAV	€7097.40
Store	41.48 sq.m @ €10 per sq.m = NAV	€414.80

Total NAV = €7512.20

RV @ 0.5% = €37.56

SAY €37

And the Tribunal so determines.