

Appeal No. VA09/3/016

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

**Tony Boland**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Property No. 2180889, Yard at Ballybane, Nangor Road, County Dublin

**B E F O R E**

**John Kerr - Chartered Surveyor**

**Deputy Chairperson**

**Mairéad Hughes - Hotelier**

**Member**

**Joseph Murray - B.L.**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 12TH DAY OF JANUARY, 2010**

By Notice of Appeal dated the 13th day of July, 2009 and received on the 23rd day of July, 2009, the appellant appealed against the determination of the Commissioner of Valuation in fixing a valuation of €19,290.00 on the above described relevant property.

The grounds of Appeal as set out in the Notice of Appeal are:

"Secondary roads need of repair etc."

The appeal proceeded by way of an oral hearing held in the offices of the Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7 on the 28<sup>th</sup> day of October, 2009. At the hearing the appellant, Mr. Tony Boland, represented himself. Ms. Claire Callan, BSc (Surveying), MSc (Planning & Development), a District Valuer in the Valuation Office, represented the respondent, the Commissioner of Valuation.

### **Valuation History**

The property was inspected under the Revaluation of South Dublin County Council during 2007, and a Valuation Certificate issued for €19,290. This valuation was appealed, however, and a new certificate issued for €34,700 because the appellant was at the time also occupying a workshop (Unit 5 - Ballybane). The property was listed for revision by South Dublin County Council in October 2008 and by that time the workshop had been vacated by the appellant. This resulted in a valuation of €19,290. An appeal was made against this valuation in January 2009 and the Commissioner's decision was to make no change.

The valuation was assessed as follows:

Portacabin	62.12 sq. metres	@ €60 per sq. metre	= € 3,727.20
Yard	778.27 sq. metres	@ €20 per sq. metre	= <u>€15,565.40</u>
NAV Say			= €19,290.00

The current multiplier for South Dublin County Council is 0.171 and the above calculation equates to a Rates liability of €3,298.59.

### **The Property**

The subject property is located on the Nangor Road in Dublin 22. As the new Tallaght to Lucan Road is now opened to all traffic, the Nangor Road would be considered to be a secondary road. The Nangor Road does not have any street lighting nor are there any footpaths. The property comprises a portacabin that is used as a sales office and a concrete yard with palisade fencing.

### **Accommodation**

Floor areas are agreed as follows:

The property has a total area of 840.39 sq. metres. The portacabin sales office measures 62.12 sq. metres while the yard measures 778.27 sq. metres.

### **The Appellant's Case**

Having taken the oath, Mr. Boland adopted his précis as his evidence-in-chief. Mr. Boland said that he started trading at the subject premises in 2005. He described the location of the subject as being inferior to other car sales outlets and semi-rural, and would be considered to be no more than a back road. He said that the subject property was surrounded by fields and that when he commenced business in 2005 a new business park was supposed to have started trading close by, but to date, no occupiers have been identified. He noted that since the new Tallaght to Lucan road opened 18 months ago, the long line of motorists that would have previously used the Nangor Road on a daily basis no longer did so, and this situation has greatly isolated the subject property and has severely impacted on his business, together with the current economic downturn. Mr. Boland said that a Compulsory Purchase Order for road widening had been placed on the front of the site in 2005/2006, and that this is the area where he normally displays cars for sale outside the fence during trading hours. Mr. Boland confirmed that he had a shed rented on the premises but that in early 2008 this arrangement had stopped.

### **Respondent's Evidence**

Ms. Claire Callan, having taken the oath, adopted her written précis as her evidence-in-chief. In her evidence Ms. Callan contended for an NAV of €19,290 calculated as set out below:

Portacabin	62.12 sq. metres	@ €60 per sq. metre	= € 3,727.20
Yard	778.27 sq. metres	@ €20 per sq. metre	= <u>€15,565.40</u>
NAV			= €19,290.00

Ms. Callan outlined the valuation history of the subject as already detailed here in this report. She said that when she visited the property in October 2008, she found that the workshop that was already included in the previous valuation was now no longer occupied by the appellant. She removed this unit from the valuation and valued same separately. She said that she valued the yard at a rate of €20 per sq. metre in line with the "tone of the list" and the portacabin at €60 per sq. metre. In support of her opinion of Net Annual Value, Ms. Callan introduced 4 comparisons, details of which are set out in the Appendix to this judgment.

Comparison No. 1, Ballybane Building Providers, is situated close to the s

subject and has a valuation on the yard (2,622 sq. metres) of €14.80, while Comparison No. 2 is also situated close to subject with a yard area of 1,268 sq. metres and has a valuation of €15. Comparison no. 3 has now ceased trading, but the 50% increase in the yard valuation reflects the better location of these premises to the subject. Comparison no. 4 is situated beside the Red Cow roundabout and adjoining the main M7 motorway. She stated that it enjoys a far superior location to the subject and has a valuation on the yard (1,468 sq. metres) at €20 per sq. metre.

### **Cross-examination**

When asked by Mr. Boland to compare and comment on the valuation of the yard of Comparison No. 4 with that of the subject, Ms. Callan suggested that this valuation of €20 may reflect a quantum allowance. When asked if this was reflected in the Valuer's Report on Comparison No. 4, Ms. Callan said that she did not have a copy of the report to hand.

When asked if she considered the principle of a quantum allowance to be applicable to an open car sales display yard, Ms. Callan replied that she did. Ms. Callan was then asked to say where the notional threshold would start and when a yard such as car sales would qualify for an area quantum allowance. She replied that when comparing Alan Sexton Car Sales, (Comparison No. 4) yard area 1,468 sq. metres @ €20 per sq. metre with City Car Import, (Comparison No. 3) yard area 702 sq. metres @ €30 per sq. metre, she suggested that Comparison No. 4 was in a better location, albeit twice as big as Comparison No. 3.

### **Findings and Determination**

The Tribunal has carefully considered all the evidence and arguments adduced by the parties and finds as follows:

1. The subject property is situated in an inferior and semi-rural location when compared to the locations of the other comparisons submitted by the respondent, particularly those close to Clondalkin village and the M7 Motorway.
2. The opening of the new Tallaght to Lucan road 18 months ago has further impacted negatively on the subject premises. There is much loss of trade as many motorists who previously used the Nangor Road on a daily basis no longer do so. The Nangor Road would now be considered as a secondary road.

3. The subject has a low profile because of location and does not benefit from street lighting or footpaths, particularly when compared to the high visibility and profile of Comparison No. 4, which is located close to the Red Cow Interchange.
4. The hypothetical tenant would take all of the above points into consideration when assessing the amount of rent he might afford to pay on the subject.

In view of the foregoing the Tribunal determines the valuation of the subject property to be €16,055, calculated as follows:

Portacabin	62.12 sq. metres	@	€8 per sq. metre	=	€3,602
Yard	778.27 sq. metres	@	€16 per sq. metre	=	<u>€12,452</u>
NAV				=	€16,055

And the Tribunal so determines.