

Appeal No. VA16/4/019

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

Andrew McLoughlin & Sons

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In Relation to the Issue of Quantum of Valuation in Respect of:

Property No. 1207239, Factory, At Lot No. 1C.FGX/2, Buncrana, Ballymacarry Lower, Buncrana Urban, Buncrana UD, County Donegal.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 3RD DAY OF OCTOBER, 2017**

BEFORE:

John Stewart – FSCSI, FRICS, MCI Arb

Deputy Chairperson

Brian Larkin - BL

Member

Donal Madigan – MRICS, MSCSI

Member

By Notice of Appeal received on the 30th day of November, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €1,450 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

“Material change of circumstances. Large areas are redundant. Factory to courtyard. Quantum valuation excessive. Not valued in accordance with Valuation Acts”.

The Appellant is represented by Mr Patrick McCarroll and the Respondent is represented by Mr. David O'Brien.

In accordance with the rules of the Tribunal, the parties had exchanged their respective précis of evidence prior to the commencement of the hearing and submitted same to this Tribunal. At the oral hearing, both parties, having taken the oath, adopted their précis as being their evidence-in-chief. This evidence was supplemented by additional evidence given either directly or via cross examination. From the evidence so tendered, the following emerged as being the facts relevant and material to this appeal.

The Property

The property comprises what was formerly the dyeworks of the Fruit of the Loom complex located approximately 1 km south of Buncrana town centre, County Donegal.

The original complex is greatly changed since it was a fully operational factory and parts have been demolished. This area, the subject of this appeal, is now used for the storage of bulk bituminous products such as coal, anthracite and slack. The specification is now rather basic in comparison to what it was, as built, with some services removed. The current specification comprises a mix of concrete block and metal clad walls, screeded concrete floor and a pitched double skin clad roof. It now comprises an agreed area of 9,028.57 square metres in four components, the predominant part being the warehouse area (c. 92%).

Agreed Matters

The parties have agreed the floor areas as follows:

Warehouse/factory	8,283.31
Tank area	293.56
Former Dye Kitchen	369.82
Canteen	81.88

Total Floor Area: 9,028.57

In a subsequent submission after the oral hearing, the parties agreed that the eaves height of the warehouse is 7.0 metres.

THE ISSUE IN DISPUTE

It is agreed between the parties that this case concerns quantum only.

The Appellant requested that an award of costs be made by the Tribunal in its favour at the oral hearing. The Deputy Chairperson of the Tribunal invited and reviewed submissions on that issue.

DETERMINATION

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence on the 10th day of April, 2017 adduced before us by Mr Patrick McCarroll on behalf of the Appellant, who contended for a rateable valuation of €808, (subsequently corrected at the hearing to a figure of € 813) and Mr David O'Brien of the Valuation Office on behalf of the Respondent to the appeal who contended for €1,338.

Having regard to the foregoing, the Tribunal determines the rateable valuation of the property concerned, in accordance with Section 48 of the Valuation Act, 2001 to be € **1,152**.

This is calculated as set out below:

	<u>Square metres</u>			
Warehouse/factory	8,283.31	@	€ 21.00	€173,949.51
Tank area	293.56	@	€ 7.50	€2,201.7
Former Dye Kitchen	369.82	@	€ 15.00	€5,547.3
Canteen	81.88	@	€ 15.00	€1,228.20
			Total:	182,926.71

At 0.0063 = 1,152.44 RV say €1,152

Reasons

1. The Tribunal notes that much of the analysis of the comparisons cited rests on determining an appropriate unit value for the warehouse area, having regard to specification and especially to the eaves height. Taking account of this, the Tribunal considers that a rate of € 21.00 per sq.metre better reflects that value, having regard to the nature and values of the comparisons put forward.
2. The Tribunal notes the restricted time frame of the planning permission but it is of the view that the statutory basis of valuation supersedes this.
3. The areas ancillary to the warehouse are of much limited use to the warehouse and as such it is felt that reduced rates of value should apply in this case of € 15.00 per sq. metre.
4. The restricted access and use of the tank area, relative to the other components of the property should attract a lower unit value and the Tribunal considers a rate of € 7.50 per square metre appropriate in that regard.

And the Tribunal so determines.

Having considered the applications and submissions for costs the Tribunal has determined that there shall be no order as to costs in line with established precedents in relation to quantum cases as to allow for costs in such instances could be regarded as prejudicial to many unrepresented or lay litigants.