

Appeal No. VA93/1/065

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

Mill Hill Fathers

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: House and Land at Map Ref: 22 Dartry Road, Townland of Dartry, Rathfarnham Ward,
County Borough of Dublin
Quantum

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Brian O'Farrell

Valuer

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 26TH DAY OF NOVEMBER, 1993

By Notice of Appeal dated the 4th day of March, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £600 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation is excessive and inequitable having regard to provisions of the Valuation Acts and on other grounds also".

The Property

The property is located in a prime residential area at Orwell Park, Rathgar, Dublin 6. It comprises residential accommodation for missionary priests, student priests and retired priests in part of a period house, three storey over basement on circa 7.5 acres. The main house was added to over the years and a new complex "Herbert House" was built circa 1979/1980. In the main house the ground floor, first and second floors are valued separately at R.V. £85.00 on offices. The remainder of the house consists of basement with three bedrooms, sittingroom, showers and toilet. There is a kitchen at ground floor level with bedrooms at first floor level. An extension to the main house built late in the 1950's consists of a single storey structure constructed of concrete walls with flat felt roof. The accommodation includes dining room, sitting room, various offices, rooms and a private chapel. The hostel built around 1967 is constructed of brick walls and a tile roof, accommodation includes 40 bedrooms, sitting room, office and toilets. The assembly hall is a pre-fab building erected in 1974. There is an open yard enclosed by a range of buildings, assembly rooms, stores and open sided motor house. Herbert House is a self contained residential block for retired priests. It is constructed of concrete walls and tile roof, the accommodation includes 15 bedrooms, kitchen, dining room, sitting room, toilets and private chapel. There is a gardeners house at the corner of the site. The buildings are said to be in good condition throughout.

Valuation History

The property was revised in the Autumn of 1991 and the R.V. was fixed at £885.00 on buildings. This was subsequently appealed and the Commissioner of Valuation issued his decision reducing the Rateable Valuation from £885.00 to £600.00 in February, 1993. In March, 1993 the Rateable Valuation of £600.00 was appealed to the Valuation Tribunal by Lisney, Auctioneers acting on behalf of the appellant and it is against this R.V. of £600.00 that the subject appeal lies to the Tribunal.

Written Submissions

A written submission was received on the 27th September, 1993 from Mr. Raymond Ward, Chartered Surveyor of Lisney, Auctioneers acting on behalf of Mill Hill Fathers. In his submission Mr. Ward gave details of the property and its location. He also gave details of the accommodation areas of the various parts of the hereditament. Mr. Ward stated that most of the original Victorian building is let to the Irish Missionary Union as administrative offices and does not form part of this assessment as only the basement and a two storey return are occupied by the Mill Hill Fathers. He also states that the current valuation on the subject accommodation projects a net annual value of £95,400 exclusive of outgoings which is a completely

unsustainable figure and was not arrived at by any recognisable valuation methods. Mr. Ward said that the total number of personnel who at any time occupy the accommodation is in the range of 25 to 27 community including students during university term and 10 retired priests or brothers in Herbert House. He also says that the Net Annual Value does not recognise the age, physical layout, varying types of construction and the high level of ineffective space. Mr. Ward considers that a rental value of £52,000 per annum which represents approximately £25.00 rent per person per week would be more than adequate in these circumstances and suggested that a valuation of £325.00 would be fair and reasonable. Mr. Ward attached to his submission details of several comparable properties and these are annexed to his judgement as Appendix A.

A written submission was also received on the 22nd September, 1993 from Mr. Joseph Mc Bride a Valuer with 13 years experience in the Valuation Office on behalf of the Respondent. In his submission Mr. Mc Bride described the property and its location as set out above. He also gave details of the relevant dates in relation to the Rateable Valuation of the subject property. By way of general comment, Mr. Mc Bride stated that this is an attractive property in a prime residential area of Dublin city and that in his opinion it would easily sell or let if put on the open market. Alternative uses could be corporate headquarters, hostel, nursing home, educational facilities, redevelopment as apartments and new housing subject to planning permission by Dublin Corporation. He also said that the reinstatement value of the property would be around £3.3 million. Mr. Mc Bride also referred to the fact that no rates are levied on this property by Dublin Corporation. It is treated as a residential property and a copy of a letter received from Dublin Corporation, Rates Section confirming this was attached to his submission. Several photographs of the subject hereditaments were attached to the submission and he also set out in tabular form details of how the rateable valuation of £600.00 was arrived at as follows:-

	SQ.FT.		£/SQ.FT.		£(N.A.V.)	APPROX. R.V. £
1. Basement:	2831	@	1.00	=	2831.00	18.00
2. Remainder of House:	1890	@	2.00	=	3780.00	24.00
3. Single Storey Extension:	8134	@	2.50	=	20335.00	128.00
4. Two Storey Extension:	10698	@	2.75	=	29420.00	185.00
5. Assembly Hall:	3412	@	1.00	=	3412.00	20.00
6. Assembly Rooms:	2916	@	1.50	=	4374.00	28.00
7. Covered Blds. in Yard:	2021	@	1.00	=	2021.00	13.00
8. Open Sided Blds. in Yard:	1040	@	0.50	=	520.00	3.00
9. Gardener's House:	1153	@	1.50	=	1730.00	11.00
10. Herbert House:	<u>9009</u>	@	3.00	=	<u>27027.00</u>	<u>170.00</u>

TOTAL'S	43,104	95,450.00	600.00
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N.A.V.	Say 95,450.00
R.V. @ 0.63%	= 601.33
SAY =	£600.00

Details of four comparable properties were also included in his submission and these are annexed to this judgement as Appendix B.

Oral Hearing

At the oral hearing which took place in Dublin on the 29th day of September, 1993 Mr. Raymond Ward of Messrs. Lisney appeared on behalf of the appellant. The respondent was represented by Mr. Joseph Mc Bride.

Mr. Ward pointed out that the R.V. of £600 arrived at on First Appeal in respect of the subject premises, represented an increase in the region of 70 to 75% in Rateable Value. He said that an inordinately high increase in valuations on residential and institutional premises would result from this decision at First Appeal particularly in view of the fact that these premises benefit from a domestic remission and are therefore less likely to appeal their rateable valuations. Mr. Ward stressed that the valuations of domestic properties generally in Dublin were too high but that they remained unappealed in most cases, because of the domestic remission.

Mr. Mc Bride referred to the comparisons appended to his written submission and pointed out that the original Rateable Valuation of £885 had been reduced to £600 on First Appeal. He stated that the fact that rateable valuation of comparable properties were not appealed, does not detract from the validity of the comparisons. Mr. Mc Bride pointed out that in the absence of evidence relating to rental values, he had complied with relevant legislation and had assessed N.A.V. and R.V. on the subject property on the basis of comparable properties which were recently revised.

Determination

The Tribunal is conscious of the difficulty in assessing the rental value of the subject premises and indeed the rental value of the comparisons offered by the respondent.

While there is no doubt that the subject premises are a substantial property located in a prime residential area, nonetheless because of the general layout and various restrictions within the buildings this would not be seen as ideal in commercial terms.

The Tribunal is of the opinion that any alternative user of the premises would at the very least necessitate some reconstruction. Taking into account the disadvantages of the premises in their actual condition, the Tribunal is of the opinion that a fair R.V. of the subject property is £525.00 and so determines.