

Appeal No. VA97/4/036

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

**Public Service Telecom Sports Club Ltd.**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Sports Centre, Apartment/Flat Land at Lot No. 3Aa , Townland: Turnapin Great,  
Airport, Fingal, Co. Dublin  
Quantum - Comparisons

**B E F O R E**

**Con Guiney - Barrister at Law**

**Deputy Chairman**

**Michael Coghlan - Solicitor**

**Member**

**Anita Geraghty - Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 29TH DAY OF APRIL, 1999**

By Notice of Appeal dated the 29th day of July 1997, 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 said Notice of Appeal are that; "the R.V. is excessive having regard to the N.A.V. The R.V. is excessive having regard to other comparable properties. The tone of the list has not been maintained".

The relevant valuation history is that at revision in August 1996 a rateable valuation of £630 was fixed on the subject hereditament. On appeal in the list published in July 1997 the rateable valuation was reduced to £600.00.

A written submission on behalf of the respondent prepared by Mr. Des Doyle B. Comm was received by the Tribunal on 19<sup>th</sup> February 1998.

Mr. Doyle's written submission assessed the rateable valuation as follows:

<b>New Building</b>	38,385 sq.ft. @ £2.25 =	£86,366
<b>Old Building</b>	4,266 sq.ft. @ £2.00 =	<u>£ 8,532</u>
		£94,888
	Say =	£95,000
	£95,000 @ 0.63% =	R.V. £600
	Domestic	£10.00

The written submission contained a schedule of four comparisons.

A written submission on behalf of the appellant dated February 1998 was received by the Tribunal. This written submission was prepared by Kenneally McAuliffe, Surveyors and Rating Consultants. This written submission calculated an equitable rateable valuation for the subject hereditament as follows:

<b>New &amp; Old Buildings</b>	41,815 sq.ft. @ £1.75	=	£73,176
	N.A.V. £73,176 x 0.63%	=	£461
	Say £460		
	R.V. = £460		

The written submission contained a schedule of three comparisons.

The oral hearing took place at the Tribunal's Offices in Dublin on 11<sup>th</sup> March 1998.

Mr. John Kenneally gave sworn testimony on behalf of the appellant. He adopted his written submission as his evidence to the Tribunal. He accepted the figures in the respondent's written submission as to the areas of the subject property.

In his evidence Mr. Kenneally described the location of the property. It was approached by a long avenue and was not visible from the road.

The old clubhouse was constructed in the 1970's. The building was of a basic standard and the outside facilities were quite basic.

Mr. Kenneally said that in assessing the N.A.V. of the subject property he took into account its location. It was in an industrial warehouse type location. There were no sophisticated facilities in the subject like a swimming pool or a bowling alley.

Mr. Kenneally said it was difficult to put a value on the subject. It was not a profit making enterprise and inasmuch as it provides community type services there was no letting market for this type of property.

Mr. Kenneally referred to his comparisons. A.L.S.A.A. is down the road from the subject. A.L.S.A.A. had sophisticated facilities. There was an indoor ten lane bowling alley.

Mr. Kenneally said that A.L.S.A.A. is the premier sports facility in the country. The outdoor facilities included tartan running track, bowling green, flood light tennis court and all weather pitches. An added advantage for A.L.S.A.A. was that many of its members lived close to it while the subject had to draw members from all over the city.

Mr. Kenneally said he had assessed his valuation for the subject at a level between the valuation of his first comparison (Westmanstown) and the 1991/2 valuation for A.L.S.A.A. His valuation for the subject was slightly higher than his second comparison, The National Basketball Arena.

Mr. Kenneally referred to his first comparison, Westmanstown. It also had better facilities. There was an eighteen-hole golf course attached to it. It had four flood light tennis courts.

Mr. Kenneally said that Westmanstown Sports Complex buildings were slightly bigger than the buildings in the subject property. Westmanstown devalued at £1.85 p.s.f.

The National Basketball Arena was Mr. Kenneally's second comparison. It had a lower rateable valuation than the appellant's property. It was a different type of building than the subject hereditament. It was the largest indoor sports arena in the country. It also caters for exhibitions, concerts and trade shows.

In further evidence Mr. Kenneally said that the old buildings in the subject were not important in area terms. He could have put a value of £1.25 p.s.f. on them and £1.80 p.s.f. on the new buildings. The new buildings had been constructed three years ago.

In cross-examination Mr. Doyle put details of the respondent's comparisons to Mr. Kenneally. In reply Mr. Kenneally said that the E.S.B. Sports Association had a swimming pool unlike the subject. It cost £1.4 million to construct a 25 by 10 metre swimming pool. A swimming pool costs £100,000 to maintain per annum. It is a major asset. Additionally Mr. Kenneally said that many of the members who use the facility work at the E.S.B. headquarters, which is about a mile away.

In connection with the respondent's comparison, Portmarnock Sports Centre, Mr. Kenneally said this also had a swimming pool and is located in the centre of Portmarnock with many of its members living in close proximity.

In reply to questions about Westmanstown Sports Complex Mr. Kenneally described the facilities there. It had a multi-purpose sports hall, gym, function room, bars and snooker room. The facilities are much the same as in the subject property and it was approximately the same size as the subject.

Mr. Doyle suggested that Westmanstown did not have a squash court. He also reminded Mr. Kenneally that outdoor sporting facilities are not valued.

Under further cross-examination Mr. Kenneally stated that he had valued the National Basketball arena at £1.56 p.s.f. because it had fewer facilities than the subject including the absence of a bar.

Mr. Doyle in his sworn testimony adopted his written submission as his evidence to the Tribunal. His main point was that the subject was on a par with his comparisons, the Portmarnock Sports Centre and the E.S.B. Sports Association. His preferred comparison was the Portmarnock Sports Centre. He had put a value of £2.25 p.s.f. on this property.

In connection with the A.L.S.A.A. property Mr. Doyle said it was close to the subject but was a larger building. The valuation of the A.L.S.A.A. swimming pool was separately agreed at first appeal stage with a value of £2.25 p.s.f.

Finally in connection with the old buildings Mr. Doyle said the main part was used as a meeting room with a caretaker's flat on the first floor.

Under cross-examination by Mr. Kenneally Mr. Doyle agreed that Westmanstown Sports Complex was comparable to the subject in terms of size and facilities. Mr. Doyle said, however, that Westmanstown was badly located being on the periphery of Dublin in the Lucan/Clonsilla area.

The Tribunal has considered the written submissions of the appellant and the respondent. The Tribunal has also considered the evidence offered by the appellant and the respondent.

The Tribunal finds that the Westmanstown Sports Complex is the most appropriate comparison in fixing a rateable valuation for the subject. This finding is based on the evidence that both valuers considered that Westmanstown was comparable in terms of size and facilities to the subject. Again the evidence of both witnesses was that Westmanstown and the subject in different ways suffered from locational disadvantages.

In arriving at a N.A.V. and R.V. the Tribunal puts a value of £1.85 p.s.f. on the overall square footage for the subject as contained in the written submission of the Valuation Office.

42,651 sq.ft. @ £1.85 p.s.f.	=	£78,904.35
N.A.V. x 0.63%	=	£ 497.09
Say	=	£ 497.00

The Tribunal therefore determines the rateable valuation of the subject hereditament to be £497.00.