

Appeal No. VA98/4/018

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

Woodlands Health & Leisure Club

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Swimming Pool and Land at Map Reference 132a2, Ballynakill, Ward: Tower, C.B.:
Waterford, County Borough of Waterford

BEFORE

Con Guiney - Barrister at Law

Deputy Chairman

Ann Hargaden - FRICS.FSCS

Member

Finian Brannigan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29TH DAY OF MARCH, 2000

By Notice of Appeal dated the 28th day of October 1998, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £250 on the above described hereditament.

The Grounds of Appeal as set out in the said Notice of Appeal are that;

- "1. The valuation is excessive and inequitable.
2. The valuation is bad in law".

The appeal proceeded by way of an oral hearing which took place on the 22nd day of March, 2000 in the Council Chamber County Hall Wexford. The appellant was represented by Ms Sheelagh O Buachalla, BA, ARICS a Director of GVA Donal O' Buachalla. The respondent was represented by Mr. Edward Hickey, Chartered Surveyor with 29 years experience in the Valuation Office. Having taken the oath each valuer adopted their written submission as their evidence in chief. The written submissions had previously been exchanged with the other valuer and submitted to the Tribunal.

The Property

The property is located on the Dunmore road approximately 3 miles from Waterford city centre and 1 mile from Waterford Regional Hospital and close to Waterford Glass and the Industrial Estate. The property comprises a purpose built leisure centre incorporating a 20 metre swimming pool, sauna, steam room, aerobics room, small creche and changing rooms at ground floor with a gym at first floor level. There is a plant room at basement level. The floor areas were agreed between both parties at 11,407 sq.ft.

The Valuation History

The property was valued at £250 in November, 1997, and an appeal was lodged. In September, 1998, the Commissioner issued his decision and made no change to the rateable valuation. An appeal was subsequently lodged by the Appellant to the Valuation Tribunal in October, 1998.

The Appellant's Case

Ms. O'Buachalla stated that the subject property was situated in an inferior location when compared to the city centre locations. Of the comparisons Tower Hotel Leisure Centre was in a designated area and she submitted that no appeal was lodged by that ratepayer because no rates were payable for ten years from the date of construction. Because of this fact, too much weight should not be placed on this as a reliable comparison and Jury's Ardree Leisure Centre was the most appropriate comparison in her view. The complex was slightly smaller in area and in a better location than the subject premises.

Appellant's Valuation

The valuation submitted on the subject was:

$1,059.7\text{m}^2 @ \text{£}23.14 (11,407 \text{ sq.ft. } @ \text{£}2.15) = \text{£}24,522$

@ 0.63% = R.V. £155.

In cross examination Mr. Hickey referred to the higher subscription attaching to the subject premises of £395 p.a. compared to the £350 p.a. in the comparisons. He asked whether this implied that the subject was superior. Ms. O'Buachalla indicated that she felt this reflected the fact that the Hotels could afford to subsidise their leisure through other activities.

Mr. Hickey indicated that he felt that it was at a lower rate because of the encroachment on use by hotel guests.

Mr. Hickey then asked where the main population in Waterford live and work. Ms. O'Buachalla indicated that the population was located in a spread around the suburbs and Mr. Hickey indicated that this was incorrect and that it was largely around the Dunmore Road.

He then queried the designation on the site and indicated that this allowed rates remission rather than full rates relief. Ms. O'Buachalla indicated that she was relying on advice from The Tower Hotel. Mr. Hickey said that he had been advised by the rates collector that The Tower Hotel is in fact paying 80% of rates today.

The Respondent's Evidence

Mr. Hickey then gave evidence. He submitted that the property was a purpose built centre situated in an excellent location, very accessible and with a car park for 150 cars. The comparisons were inaccessible, and The Tower had no car parking. He stated that he was relying on the map for designation of 1990 in claiming that the property was in a rates remission area. The map had not been challenged and therefore this property should be taken as a reliable comparison.

He said that the major residential areas are located on the Dunmore Road and the major working areas are also in the vicinity. He said that these factors made it an excellent location.

He stated that Jury's was valued at an overall NAV in 1989 and that the analysis submitted by Ms. O'Buachalla was her own.

He submitted that the NAV should be;

Floor area agreed at 11,407 sq.ft. (1,060m²)

Basis: 11,407 sq.ft. x £3.50 p.s.f. = £39,924

R.V. 0.63% = £251.52 Say = £250.00

Comparisons

There are two other private leisure centres with swimming pools in Waterford City. These two leisure centres are part of the The Tower Hotel and Jurys Hotel.

1. Tower Hotel

Valuation: 16,920 sq.ft. x £4.70 psf = £79,524

RV .63% = £501

Say £500

2. Jurys Hotel.

The agreed basis of Valuation 1999/4:

Hotel (part) and leisure centre: 35,607 sq.ft. (3308sm) valued @ £3.50 psf

Stores : 1033 sq.ft. (96 sm) valued @ £2.00 psf

Staff Quarter (domestic) : 5715 sq.ft. (531 sm) valued @ £1.10 psf

RV .63% of NAV £134,000

Findings and Determination

The subject premises is purpose built in one of the well populated suburbs of Waterford. The location for this type of use is good and more accessible than the comparisons submitted both of which adjoin hotels and are valued as part of the same. No separate valuation in relation to leisure centres generally was produced. Taking into account the level of valuation in the comparison offered, the Tribunal finds for the respondent and affirms the valuation at £250 RV.