

The appeal proceeded by way of an oral hearing, which took place on the 1st day of May 2002 in the Council Chamber, Galway Corporation, Galway. The Appellant Mr James Donelan represented himself. Mr Frank O'Connor, MIAVI, Member of the Society of Chartered Surveyors, a District valuer in the Valuation Office represented the Commissioner of Valuation. Both parties had prepared written summaries of their evidence, which they exchanged with each other and gave to the Tribunal in advance of the hearing.

The Property

The property comprises a large warehouse in use as a 'Go-Karting Track' located in Glenamaddy village in the north east of County Galway close to the Roscommon border. The walls of the building are constructed of concrete block and steel cladding. There is a concrete floor and one roller door at each end of the building for access. Eaves height is 6 metres. The building is 1,473 m² gross external area.

Valuation History

The premises was revised in November 2000 at RV €146.02. No change was made at first appeal.

The Appellant's Evidence

Mr. Donelan, having taken the oath, said in his evidence that the subject property was built by the owner in consultation with him and took into account the particular requirements of the proposed user. The rent was agreed on the basis of a four years and nine months letting at £7,900 (€10,030.93) per annum plus rates and other usual outgoings.

Mr. Donelan said that the building shared a common access and yard with two other adjoining properties both of which were owned and operated by the landlord i.e. a public house and a funeral home. Mr. Donelan said that as a condition of the agreement with the landlord it was stipulated that go-karting would not take place when a funeral was in progress.

In addition, as part of the planning permission for the proposed use of the premises for go-karting activities, user of the property was restricted to the following hours:

Monday to Friday	4:00pm	to	10:00pm
Saturday and Sunday	12:00pm	to	10:00pm

Mr. Donelan gave evidence that the business had lost in the order of £6,000 (€7618.42) for the past two years and also as a result of the lack of business, it now only opened on Thursday, Friday, Saturday and Sunday. Mr. Donelan said that the building was of basic construction with a pitched asbestos roof, which would not now be acceptable for manufacturing activities.

In evidence Mr. Donelan said that a rateable valuation of £40 (€50.79) was fair and reasonable on the basis of the passing rent. In arriving at this figure, he said that account must be taken of the fact that the access was very restricted and could not accommodate an articulated lorry.

The Respondent's Evidence

Mr. O'Connor having taken the oath adopted his précis of evidence as being his evidence in chief and in his evidence he contended for a rateable valuation of £115 and introduced two comparisons to support his opinion of value.

Mr. O'Connor accepted Mr. Donelan's statement that the access was poor but nonetheless said that the building could be let in his opinion with little or no addition for use as a workshop or a store.

Findings and Determination

Taking into account all the evidence put forward and all the arguments made, the Tribunal makes the following findings:

1. The Tribunal was very impressed by Mr. Donelan's evidence, in which he put forward his contention for a substantial reduction in a frank and concise manner.

2. The Tribunal considers the passing rent represents the best evidence of letting value and in accordance with the findings of the case *Robinson Bros (Brewers) Ltd v Houghton and Chester-le-Street Assessment Committee* [1937] 2KB 445, this evidence in normal circumstances is the only evidence that would normally be admissible. Nonetheless the Tribunal does consider the passing rent to be somewhat lower than perhaps the net annual value by virtue of the size and location of the premises.
3. In relation to the comparisons that were put forward by Mr. O'Connor this Tribunal finds these to be of little assistance.

Having regard to the foregoing, the Tribunal determines that the net annual value of the subject property is £10,000 giving a rateable valuation of £50 or €63. And that is the Determination of the Tribunal.