

Appeal No. VA01/3/092

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

Land Surveys Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Office(s) at Map Reference 22 Mellifont Avenue, DunLaoghaire East Central,
County Dublin

B E F O R E

Tim Cotter - Valuer

Deputy Chairman

Michael Coghlan - Solicitor

Member

Michael F. Lyng - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 13TH DAY OF MARCH, 2002

By Notice of Appeal dated the 17th October 2001 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £74 (€3.96) on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal were that;
"The valuation is excessive, inequitable and bad in law".

The appeal proceeded by way of an oral hearing, which took place on the 4th February 2002 in the Tribunal Offices Ormond House, Ormond Quay, Dublin 7. The Appellant was represented by prepared by Mr. Eamonn Halpin B.Sc. (Surveying) ASCS, ARICS, MIAVI of Eamonn Halpin and Co. Mr Christopher Hicks, a District Valuer in the Valuation Office with 27 years experience, represented the respondent. Having taken the oath each valuer adopted as his evidence in chief his written submission, which had previously been exchanged between the valuers and submitted to the Tribunal.

The Property

The premises comprise a two storey semi-detached period house converted to office use. It is located on Mellifont Avenue, Dun Laoghaire about 50 metres from the junction with Georges Street.

Accommodation

The agreed areas of the premises were as follows:

Ground floor Net Lettable (Offices and kitchen/store)	62 sq.m.
First Floor (Offices)	72 sq.m.
Car Spaces (to the rear)	2

Valuation History

The premises was revised in February 2001 at RV€93.96 and no change was made to this valuation at first appeal in September 2001. It is against this determination of the Commissioner of Valuation that this appeal lies to the Tribunal.

Appellant's Case

Mr Halpin on behalf of the appellant set out his estimate of rateable valuation as follows:

Ground Floor

Offices	47 sq.m @ €5.67 /sq.m (506 @ £7 / sq.ft.)	=	€4,496.49
Rear kitchen / store	15 sq.m @ €63.34 / sq.m (161 sq.ft. @ £5 /sq.ft.)	=.	€1,025.10

Ist Floor

Offices	72 sq.m @ €82.02 /sq.m (775 @ £6 / sq.ft.)	=	€5,905.44
2 car spaces in rear yard	@ €253.95 (£200) each	=	€507.9

NAV	=	€11,934.93
@ .63%	=	€75.19 Say €75

Mr Halpin gave the Tribunal seven comparisons in the Dun Laoghaire area in support of his valuation, which are set out in Appendix 1 to his judgment.

He set out his valuation considerations as follows:

1. The subject offices are in an old former residential terraced house in central Dun Laoghaire.
2. The offices are plain and basically fitted.
3. The property which fronts directly onto the street is not as impressive or imposing as the better period type offices either in this street or in the adjoining area such as Northumberland Avenue and Adelaide Street.
4. If let the hypothetical tenant would offer a lower rent for the subject than for the superior type period offices that are available in Dun Laoghaire
5. The NAV adopted by the Commissioner fails to make the above distinction and values the subject at the same level as better period office space has been agreed at in recent years.
6. All categories of property have an order from the highest value to the lowest and the subject is in the mid to lower order and this is not reflected by the Commissioner's NAV.

In oral evidence Mr Halpin said that there should be a differential between the valuation on the subject premises and similar period offices in Dun Laoghaire.

Respondent's Case

Mr Hicks gave evidence on behalf of the Commissioner of Valuation and set out his estimate of the rateable valuation on the subject premises as follows:

Valuation

Ground floor Net Lettable area	62 sq.m. @	€16.17 / p.sq.m.
First Floor Net Lettable area	72 sq.m. @	€102.51 / p.sq.m.
Car Spaces	2 @	€254 each

RV = €3.96

Mr Hicks gave the Tribunal two comparisons in Mellifont Avenue in support of his valuation. These comparisons are attached to this judgment as appendix 2.

In oral evidence Mr Hicks said that the subject was a typical period building at the end of a terrace with a yard at the back. He said that the valuation was based on the tone of the list as established on Mellifont Avenue where valuations were fixed in line with the subject premises. He said that a lower rate applied to his comparison (A) 8.9 Mellifont Avenue, due to the awkward arrangement regarding access between the two properties on the first floor. Mr Hicks did not accept that the hallway in the subject was of a lower ceiling height than his comparison A and said that the subject was more open plan than the comparisons.

Findings

The Tribunal has considered the evidence presented by the Appellant and the Respondent and has noted the arguments adduced in evidence by Mr. Halpin for the appellant and Mr. Hicks for the respondent.

The subject property is a period building formally residential which now has been adapted for office use. There is a selection of similar properties on Mellifont Avenue being used for office purposes.

It is the Tribunal's view that Mellifont Avenue is one of the most desirable ends of Dun Laoghaire for office purposes and it is also close to Georges Street. The Tribunal is of the opinion that the evidence adduced at the oral hearing that the layout of the office space in the subject property is more user friendly than that of some comparisons offered.

It would be the view of the Tribunal that the layout of the subject property would be more attractive to a hypothetical tenant.

In this day and age business premises need to be conscious of wheelchair accessibility and the subject property appears to be more accessible than some of the comparisons. The

Tribunal also notes the lower rate used for comparisons 8/9 Mellifont Avenue because of the fact that there are four offices and not open plan like the subject property. In modern office blocks open plan is the order of the day and can be sub-divided as required.

Determination

The Tribunal notes that Mr. Halpin offered in his précis 7 comparisons but on the day of the oral hearing only four photographs were presented of these comparisons. Mr. Halpin offered to the Tribunal comparisons that are some distance from the subject property, and the Tribunal felt that they were of little benefit to the Tribunal in coming to a decision. In this day and age it is the Tribunal's view that whether a property is of Victorian style or Cuts a Dash, it is of no great interest to a prospective tenant. The same applies to the internal décor of these buildings.

The Tribunal have come to the view that the best comparisons offered were Mr. Hick's and both parties had in common 8/9 Mellifont Avenue. In this case the common comparison was in our opinion the most relevant to the subject case, and the photographs supported this conclusion.

In light of evidence adduced and comparisons referred to above. The Tribunal affirms the assessment of the Commissioner of Valuation at €3.96 cent and so determines.