

Appeal No. VA02/4/062

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 2001
VALUATION ACT, 2001

Liam Hallihan

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Reference: Main Street, Enniscrone, County Sligo

B E F O R E

Tim Cotter - Valuer

Deputy Chairperson

Fred Devlin - FRICS. FSCS

Deputy Chairperson

Michael McWey - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 25TH DAY OF MAY, 2004

By Notice of Appeal dated 8th November 2002 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €76.18 on the above described relevant property.

The Grounds of Appeal as set out in the Notice of Appeal are:

"Excessive in relation to the business prospect in a small village as Enniscrone."

1. This appeal proceeded by way of an oral hearing held in the offices of the Tribunal on the 11th of April 2003.
2. At the hearing the appellant appeared on his own behalf and the respondent was represented by Mr. Damien Curran MRICS ASCS BSc (surv) a District Valuer in the Valuation Office.
3. The subject property comprises a ground floor retail unit in a new two-storey mixed commercial and residential development on Main Street, Enniscrone. The shop which is used for the sale of hardware and fancy goods provides the following accommodation.
 Shop Front – 76 sq.m.
 Shop Rear – 64 sq.m.
 Stores – 38 sq.m.
 Total Area – 178 sq.m.
4. Mr. Hallihan in his evidence said businesses in Enniscrone found it difficult to compete with those in Ballina which was only 7 miles distance. In his case he ran a family business which was reliant upon tourist related activities to a significant degree. Whilst there had been a number of new houses built in the Enniscrone area these tended in the main to be holiday homes whose owners occupied them at weekends only during the Spring and Summer months. These types of people Mr. Hallihan said did not add much to the economy of the town. He went on to say he had no valuation experience but nonetheless he was of the opinion that the rateable valuation of his premises was higher than that of the older and longer established premises on Main Street.
5. Mr. Damien Curran having taken the oath adopted his written précis which had previously been received by the Tribunal as being his evidence-in-chief.
6. In his evidence Mr. Curran contended for a rateable valuation of €76 calculated as set out below.

Shop (front) 76sq.m.	@	€134 p.sq.m.	=	€10,184
Shop (rear) 64 sq.m.	@	€67 p.sq.m.	=	€ 4,288
Store 38 sq.m.	@	€20 p.sq.m.	=	€760
Net Annual Value		€15,232		
Rateable Valuation	@	0.5%	= say	€76.18

In support of his valuation Mr. Curran introduced three comparisons details of which are set out in the appendix attached to this judgment.

7. Mr. Curran, in his supplementary oral evidence, said the development of which the subject property forms part was tax driven. The property, he said, was well located from a business point of view and other premises in the immediate vicinity were in similar use.

Determination

The determination which follows is the unanimous determination of the division of the Tribunal which heard the appeal and fully reflects the views of the late Mr. Tim Cotter, Chairperson of the division, whose death occurred before the issue of this judgment.

The Tribunal has carefully considered all the evidence adduced at the oral hearing and makes the following findings.

1. The subject property has quite a narrow frontage relative to its depth and is much larger than any of the comparisons put forward by the respondent.
2. The Tribunal is of the opinion that some allowance should be made for the configuration of the property and quantum and accordingly determines that a rateable valuation of €68 calculated as set out below to be fair and reasonable.

The above valuation is calculated as set out below:

Shop (front)	76 sq.m.	@	€120	= €9,120
Shop (rear)	64 sq.m.	@	€60	= €3,840
Stores	38 sq.m.	@	€20	= € 760
Total				= €13,720 say €13,600
Rateable Valuation		@	0.5%	= €68