

Appeal No. VA14/1/006

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

Last Chance Saloon Limited

APPELLANT

And

Commissioner of Valuation

RESPONDENT

In Relation to the Issue of Quantum of Valuation in Respect of:

**Property No. 1328404, Shop at Lot No. 10.11 Harbour Street, Tullamore, Tullamore Urban,
Tullamore UD, County Offaly**

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 30th Day of June, 2014**

Before

Rory Lavelle - M.A., FRICS, FRCSI, ACI Arb

Deputy Chairperson

Frank O'Donnell - FRICS, B Agr Sc, MIREF

Member

Mairead Hughes – Hotelier

Member

By Notice of Appeal received on the 14th day of March, 2014 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €90 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"(1) The RV as assessed is excessive & inequitable.(2) The 1st floor should be valued as ancillary to the ground floor accommodation."

"The subject property is in a secondary/tertiary location within the town of Tullamore. Further allowance needs to be made in this regard"

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence adduced before us by the parties to the appeal, at a hearing held on the 30th day of May, 2014,

DETERMINES

That the rateable valuation of the subject property remain as established by the Commissioner of Valuation.

The reasoning being as follows:

Having listened to the arguments presented by the Appellant and the Respondent and considered, in particular, the relevance of the original valuation and its application to the property the subject of the appeal, the Tribunal finds that due regard must be had to the 2001 valuation. Accordingly it finds the Respondent's case more persuasive and dismisses the appeal.

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Chairperson of Division

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OF

TRIBUNAL