

Appeal No. VA15/1/006

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

Donagh Traders Ltd

APPELLANT

qnd

Commissioner of Valuation

RESPONDENT

In relation to the issue of Quantum of Valuation in respect of:

Property No. 2191672, Supermarket, Local No. /Map Ref. 62/1.2, Churchland Quarters
Carndonagh, Inishowen, County Donegal.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 27th DAY OF JULY, 2015

B E F O R E

Rory Lavelle – M.A., FRICS, FSCSI, ACI Arb

Deputy Chairperson

Brian Larkin - BL

Member

Dolores Power – MSCSI, MRICS

Member

By Notice of Appeal received on the 19th day of January, 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €479 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"No account taken of change of use of part of this property. Valuation is excessive, valuation does not reflect the tone of the List. Not valued in accordance with Valuation Acts. No account taken of the basis of assessment of comparable properties."

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 Mr Patrick McCarroll, chartered valuation surveyor, for the Appellant and by Ms Fiona Quinn of the Valuation Office for the Respondent, on the 15th day of July 2015,

DETERMINES

That the rateable valuation of the subject property remain unchanged at €479.

The reasons being as follows:

Comparison 1 of the Respondent's submission is the subject as it appeared on the list.

Much of the other comparable evidence is smaller and of limited benefit.

G & S Supermarket is included in both parties' submissions, is smaller and has the benefit of being close to a petrol filling station and post office with parking at grade.

The Respondent's case is that this is reflected in the rate used per sq. metre. Further, the Tribunal finds that this is not as persuasive as the subject which is included on the list.

The Appellant refers to part of the first floor offices (approximately 59 sq. metres) being used as storage. However, the Respondent's case is that they are capable of being used as offices and from photographic evidence the only thing absent is the ceiling panels. The Tribunal finds the Respondent's case persuasive.

Also the toilet accommodation is included in the gross internal area of the subject and should be treated as such.

Accordingly, the Tribunal dismisses the appeal.