

Appeal No. VA92/1/003

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

**A.I.B. Bank, Ballymun**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Bank at Lot No. 3/12b Ballymun Shopping Centre, E.D. Ballymun D, County Borough of Dublin

Quantum - Sudden Revision

**B E F O R E**

**Henry Abbott**

**S.C. Chairman**

**Padraig Connellan**

**Solicitor**

**Veronica Gates**

**Barrister**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 10TH DAY OF NOVEMBER, 1992**

By Notice of Appeal dated 21st day of January, 1992, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £100 on the above described hereditament.

The Notice of Appeal was submitted by Donal O'Buachalla & Company Limited agents for the appellant.

The grounds of appeal as set out in the Notice of Appeal are that:

- "(1) The valuation remains excessive and inequitable.
- (2) The valuation is bad in law.
- (3) There are no valid reasons for increasing the R.V. £80 assessed on revision at 1989 annual revision."

## **THE PROPERTY**

The property is located at the western side of Ballymun Shopping Centre. It is a detached building located close to car parks and shopping malls. The property consists of a single storey structure with concrete walls and flat asphalt covered roof. It consists of 2,152 square feet of office accommodation. All main services are connected to the property.

Accommodation comprises public area, toilets, kitchen, store, strongroom and A.T.M. cash dispenser. The floor level is elevated some three feet over ground level with the entrance being approached by external flight of pre-cast concrete steps. Internally, the accommodation is sub-divided into public and staff banking areas, managers office, strongroom, stationery store, tearoom and separate male and female toilets.

## **VALUATION HISTORY**

The property was first valued in 1970 at £175. At the request of Donal O'Buachalla & Company Limited the property was included in the 1989 revision of valuations on the grounds that the valuation was excessive. As a result of this revision the valuation was reduced to £80. The property was listed again for revision at the request of Dublin Corporation in 1990, as a result of this revision the valuation was increased to £120. This was appealed to the Commissioner of Valuation and at first appeal the Rateable Valuation was reduced to £100. It is against this determination that the appeal now lies with the Tribunal.

## **WRITTEN SUBMISSIONS**

A written submission was received on the 24th April, 1992 from Mr. Alan Mc Millan, Associate of the Society of Chartered Surveyors of Donal O'Buachalla & Company Limited. In his submission, Mr. Mc Millan stated that there has been no material change in circumstances in the period between the 1989 and 1990 revisions justifying any increase in the R.V. He stated that trading conditions remained poor due to a variety of reasons including competition from such localities as Coolock Northside Shopping Centre with Superquinn and Dunnes Stores and Finglas with Superquinn and Janelle, social problems due to high unemployment levels on the Ballymun estate and the general unattractiveness of a 20 year old Centre to outside shoppers. He said that Ballymun was a cash society offering little opportunity for personal or commercial banking and that this had been borne out by the departure of the Bank of Ireland in 1984 and the fact that there is no building society office in the Centre. Further evidence of the ongoing difficulty for banking is the down grading of the subject to sub-office status and the reduction of opening hours to 3 days a week. The bank is not visible to patrons arriving at the main car park nor does it become visible on entering the

Shopping Malls. Mr. Mc Millan stated that in the case of the subject premises the Commissioner determined an increase of 50% in the R.V. between November 1989 and May 1990, while this increase was halved at first appeal, he submitted that there was no evidence of any change in Net Annual Value over that 6 months period. Mr. Mc Millan cited precedents relating to seven Tribunal determinations at Palmerstown Shopping Centre in which he suggested that the circumstances were analogous and where R.V's increased at 1990 revision had been restored to 1989 levels. In addition he cited the case of VA/89/204 - Bacquar Hussain -V- Commissioner of Valuation

### **ORAL HEARING**

The oral hearing took place herein on the 1st, 8th and 25th May, 1992. The appellant was represented by Mr. Marcus Daly S.C. instructed by Maeve McQuaid, Solicitor of A.I.B. Bank, and the respondent by Mr. Aindrias O'Caomh B.L. instructed by the Chief State Solicitor. Mr. Alan Mc Millan, an associate of the Society of Chartered Surveyors of Donal O'Buachalla & Company Limited gave evidence on behalf of the appellant. Mr. Peter Conroy Dip.Env.Econ., Valuation Surveyor and District Valuer with 21 years experience in the Valuation Office gave evidence on behalf of the respondent.

Mr. Mc Millan gave evidence on the background of the valuation history and referred to his submission and said that he had reduced his case to one net point; that the 1988 Revision, the 1988 first appeal and the 1989 Revision was assessed obviously by the Commissioner using a certain formula which produced an R.V. of £80. That was not appealed by the Appellant at the time. He submitted that something happened, apparently, between November 1989 and 1990 to bring the change about which resulted in the present valuation.

### **FINDINGS:**

While the Tribunal has in previous cases warned against sudden revisions, the Tribunal must have regard to the fact that in relation to all the other premises in the centre in which the subject is situated, there was a wide consensus established in relation to the levels and the manner of valuation of the premises. The arguments advanced by Counsel for the appellants might have been applicable when the move towards consensus commenced. However, at this stage the Tribunal is constrained to bear in mind that the comparable levels have been established within the centre, and it would fly in the face of reason to revert to the initial £80 valuation of the subject just because the valuation and revision, the subject of this appeal, were "sudden". The Tribunal, therefore, finds that in the light of all the circumstances and the recent valuation history of the entire vicinity in addition to the evidence offered on

passing rent fixed at £12,000 in 1983 and unrevised, that the Valuation of the subject premises ought to remain at the same range. However, the Tribunal is impressed with the fact that the extraordinary lack of trade in the bank does reflect some lack of buoyancy in the rental market and considers that a slight reduction might justify this without upsetting relativities in the area. Accordingly, the Tribunal finds that an appropriate rateable valuation ought to be £95.00.