

Appeal No. VA96/3/095

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

**Gordan Farrell t/a Thompson Brothers**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House, Shop and Store at Lot No: 67A.69A, Market Street, Cootehill Urban, Co. Cavan  
Quantum - Revised unchanged valuation - not appealed when originally set in '91

**B E F O R E**

**Fred Devlin - FRICS.ACI Arb.**

**Deputy Chairman**

**Brid Mimmagh - Solicitor**

**Member**

**Barry Smyth - FRICS.FSCS**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 19TH DAY OF FEBRUARY, 1997**

By Notice of Appeal dated the 19th day of July 1996 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £90 on the above described hereditament.

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

- "1. That the rate increase of 125% is excessive.
2. In other surrounding towns, tax and rates incentives have allowed competitors to maintain lower price levels and accordingly attract business away from the appellant.
3. No material change in shop front since the previous valuation.
4. This level of increase will inevitably lead to the closure of this family run business which has been operating for over 100 years."

**The Property:**

The property comprises a supermarket of 3,819 sq.ft. with a store at the rear of 304 sq.ft. and an external store of 1,348 sq.ft. Living accommodation on upper floors. The property is located on Market Street which is Cootehill's prime retail street.

**Recent Valuation History:**

In 1991 Revision the RV of £50 was increased to £90 following upon substantial reconstruction as supermarket. No appeal was lodged against this assessment. At the 1994 Revision the local authority had listed the property to value extension to supermarket. No change in the valuation at 1994 Revision or at first appeal.

**Written Submissions:**

A written submission was received from Mr. Ray Sweeney, a District Valuer with 27 years experience in the Valuation Office on behalf of the respondent.

In the written submission, Mr. Sweeney described the subject premises and gave its valuation history. He set out his valuation basis as follows:-

"	Supermarket	3,819 sq.ft. @ £3.00 = £11,457
	Store	304 sq.ft. @ £2.00 = £ 608
	External Store	1,349 sq.ft. @ £1.50 = <u>£ 2,023</u>
	Total	<u>£14,088</u>
		£14,088 @ 0.5% = £70
	Domestic	£4,000 p.a. @ 0.5% = <u>£20</u>
		RV <u>£90.</u> "

Mr. Sweeney supplied the Tribunal with a table of comparisons within the Cavan area which were comparable of similar functions and recently revised. This table is attached to this judgment as Appendix 1.

**Oral Hearing:**

The oral hearing took place in the Courthouse, Cavan on the 19th day of February 1997. Mr. Joseph Smith, Solicitor t/a Peter Fitzpatrick & Co. appeared on behalf of the appellant. Mr.

Raymond Sweeney a District Valuer with 27 years experience in the Valuation Office appeared for the respondent.

Mr. Smith apologised for the lateness of his submission. Mr. Sweeney said that he had had adequate time to consider Mr. Smith's submission and was not prejudiced by its late arrival and therefore did not require an adjournment.

Mr. Smith emphasised a number of points from his submission and acknowledged that this appeal resulted from a 1994 revision which showed no change from the previous 1991 revision which at £90 had not been appealed. The previous rateable valuation since 1969 had been £50. Mr. Smith said that the net annual value should be related to the turnover but provided no accounts. Mr. Smith stressed the effects and advantages of urban renewal designation in rival towns and that trade and thus net annual value in Cootehill was reducing.

The Chairman pointed out that it was open to the rated occupier to apply at any time for revision if he felt that circumstances had changed and this dealt with this problem.

Mr. Raymond Sweeney adopted his précis as his evidence in chief. He stated that the property had a relatively narrow frontage for its overall size and was in an inferior trading position on the street. His figure of £3 psf reflected these disadvantages compared with his comparisons which ranged from £3.50 to £5 psf.

Mr. Smith in cross examination asked Mr. Sweeney the number of supermarkets in the town from which the comparisons were drawn to which the response was one only compared with a total of three in Cootehill.

He put it to Mr. Sweeney that Kingscourt was the most comparable but was the only supermarket and part of a national chain and therefore at an advantage over the subject. Mr. Sweeney applied that his rate of £3 psf compared with £3.50 in Kingscourt reflected this.

In response to a question from the Chairman, Mr. Sweeney stated that the two other supermarkets in Cootehill had not been revised for 15 to 20 years and are now substantially different than when last revised. He also stated that the subject had a frontage of 18 to 20 feet and widened to the rear. If the property had a larger frontage more in keeping with its floor area he would have applied a rate of £3.50/£4 psf.

**Determination:**

In the view of the Tribunal there was no valuation evidence put forward to change the rateable valuation of £70 on the supermarket and stores and £20 on the domestic accommodation and therefore the rateable valuation of £90 is affirmed.

It should be noted that it is open to the rated occupier to apply at any time for a revision of rateable valuation if he feels that he can substantiate that circumstances have changed to the extent that the net annual value of the hereditament has been reduced.