

Appeal No. VA01/1/127

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

**Florence & Ann McCarthy**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House and Shop at Map Reference 7.8 West Street, Lismore Urban, County Waterford.

**B E F O R E**

**Frank Malone - Solicitor**

**Deputy Chairman**

**Patrick Riney - FSCS. MIA VI**

**Member**

**Michael F. Lyng - Valuer**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 2ND DAY OF MAY, 2002**

By Notice of Appeal dated the 20th day of April 2001, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €63.48 (£50) on the above described hereditament.

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

" this is a small family business run by myself in a small town with a population just over 1000 people and you can see by my A/C figures there is no possible way I could afford to pay that amount of rates."

The appeal proceeded by way of an oral hearing that took place in the Circuit Court, Catherine Street, Waterford on the 1<sup>st</sup> March 2002. Ms Ann McCarthy appeared on behalf of the appellant. Mr. Edward Hickey A.R.I.C.S., a Chartered Surveyor with 31 years experience in the Valuation Office appeared on behalf of the Respondent. In accordance with the Rules of the Tribunal, the parties had prior to the commencement of the hearing exchanged their précis of evidence and submitted the same to this Tribunal. At the oral hearing both parties having taken the oath, adopted their précis as being their evidence in chief. Submissions were also made. From the evidence so tendered the following emerged as being the facts relevant and material to the appeal.

### **The Property**

The premises comprise a ground floor, mini-supermarket and store located in the centre of Lismore on the main road between Dungarvan and Fermoy.

### **Valuation History**

The original valuation was £14.55 dating from the 19<sup>th</sup> Century. In August 2000 the premises was revised at RV£114. At first appeal the RV was reduced to £50.

Ms McCarthy referred to her written submission and highlighted the following points:

- 1) The figure arrived at by the Valuation Office was both unrealistic and unfair and now stands at IR£50.
- 2) The comparison of a business in Lismore with one in Waterford City is an arbitrary method to strike a rate.
- 3) There is little or no industry in Lismore.
- 4) Ms McCarthy runs the shop with her daughter and another on a part-time basis and in view of the current business climate she may have to reduce the available supermarket space.

The Chairman asked Ms McCarthy if she had any other evidence to support a case for

a reduction in the rateable valuation and she had nothing further to add.

Mr. Hickey's valuation on the subject premises is as follows: -

Supermarket	352 sq. m.	@	£21.52 p. sq. m.	=	£7,577
Store	44 sq. m.	@	£1.76 p. sq. m.	=	£473
Domestic			say	=	<u>£2,400</u>
					£10,450
Net Annual Value		@	.5%	=	£52.25
			<b>say</b>		<b>£50</b>

Mr. Hickey referred to his submission and pointed out the premises were located in the centre of Lismore on the main road between Dungarvan and Fermoy, approximately 15 miles from Dungarvan. The premises comprises a ground floor mini supermarket and store and he understood there was a full seven day licence attached to the premises as it had originally traded as a Public house with domestic accommodation overhead. He stated that there was only one other mini supermarket in Lismore, which he considered to be a good comparison and he had applied similar rates per square metre accordingly. In view of the foregoing he was of the opinion that a fair RV was IR£50 (€63.49)

## DETERMINATION

The Tribunal has considered the submissions and all of the evidence given at the Oral Hearing and is of the opinion that the valuation fixed on the premises by Mr. Hickey was reasonable and supported by detailed evidence of a similar property in the area. In view of this the Tribunal hereby affirms the RV at £50 (€63.49).