

Appeal No. VA02/5/002

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

Tom McGillicuddy t/a Lots Warehouse Div.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Showroom at **Map** Reference: 5F/4 Dromthacker, Rathass, Tralee, **County Kerry**

B E F O R E

Frank Malone - Solicitor

Deputy Chairperson

Frank O'Donnell - B.Agr.Sc. FIAVI.

Member

Patrick Riney - FSCS. MIAVI

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 22ND DAY OF MAY, 2003

By Notice of Appeal dated the 14th November 2002, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €00 on the relevant property above described.

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

"Due to the location, facilities and dated condition of the property I feel the valuation is excessive.

The appeal proceeded by way of an oral hearing held in the Conference Room, Kerry County Council County Buildings, Tralee, Co. Kerry on the 14th March 2003. The appellant was represented by Mr. Tom Mc Gillycuddy owner of the property and the Respondent was represented by Mr. David Molony BSC MRICS, District Valuer, Valuation Office. 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 same to this Tribunal. At the oral hearing both parties having taken the oath adopted their précis as being their evidence in chief.

The Property

The property is located on the main Tralee to Listowel road approximately 1.6 km north east of Tralee town Centre. It comprises a semi detached two-storey warehouse building, which has been converted to use as a furniture showroom. The building is constructed of brick and concrete block walls with double skinned roof on a concrete portal frame. There are yards front and rear of the building, the former was used for part furniture display and part customer car parking, while the latter was used for access only. The agreed floor areas are:

Ground Floor

Showroom	215 sq m
Warehouse	259.6 sq m

First Floor/Mezzanine

Showroom	284.9 sq m
----------	------------

Valuation History

The property was revised in November 2001 at a Rateable Valuation of €106.66. Mr. Mc Gillycuddy appealed this rateable valuation in November 2001 and in October 2002 the Commissioner of Valuation issued his decision to reduce the rateable valuation from €106.66 to €0.00. The appellant lodged an appeal to the Valuation Tribunal.

Appellants Case in relation to quantum

1. The property is situated two miles from the town Centre.
2. The focus of trading has been moved to the far side of the Town with the introduction of a retail park on the Killarney Road, making it more difficult to draw customers to this area.
3. The area is industrialised due to the constant parking and movement of heavy vehicles into the surrounding businesses.
4. The building is not serviced by mains water or sewage connection. There is no street lighting on the roadway, which is unfinished on both sides.
5. The ESB have planning permission to build a 260 ft high mast next door to the subject property. This will have a negative affect on the employee willingness to work close to this structure.
6. A similar warehouse adjoins the subject property, which is presently unoccupied.

The appellant submitted a list of five comparisons. He also submitted floor plans of the subject premises and photographs of the subject premises and of his comparisons.

At the oral hearing Mr. Mc Gillycuddy stated that Mr. Molony's comparison of Dominic O Donnell was not relevant as this was a purpose built structure in a very good location in the Town Centre. The appellant submitted that a fair valuation would be in the region of €60 to €70. At the oral hearing Mr. Molony submitted a document setting out supplemental information in relation to the appellant's comparisons. The appellant stated that the most suitable comparison was Dick O Callaghan's Warehouse formerly John Gleasure. His property adjoins the subject property and it is the same size.

The Respondent's Evidence

Mr. Molony having taken the oath adopted his written submission and valuation previously received by the Tribunal as being his evidence in chief. He assessed the rateable valuation as follows:

Ground Floor

Showroom	215 sq m @ €2.28 per sq m = €940.20
Warehouse	259.6 sq m @ €1.52 per sq m = €182.59

First Floor/Mezzanine

Showroom	284.9 sq m @ €10.76 per sq m = € 3,065.52
----------	-------------------------------------------

Total NAV	€8,188.31
RV	@ .5% = €0.04
Say	€0.00

Mr. Molony stated that this was a semi detached two-storey Warehouse on the main Listowel road out of Tralee, approximately 1.6 km north east of the Town Centre. A reduction of €16.66 was made at first appeal stage and an amended rateable valuation of €0.00 was published on 1st October 2000. He gave a list of two comparisons and photographs of the subject premises. He stated that the most suitable comparison was Frank Gleasure Ltd., Rock Street, Tralee, details of which were set out in his supplemented information in relation to VA02/4/047. This was valued at 2001/4 first appeal with an RV of €75.00.

Determination

The Tribunal having carefully considered all the evidence including that in relation to comparisons both in the written submissions and given orally at the hearing, makes the following findings:

The Tribunal considers that the location of the subject premises is inferior to that of the premises on Dingle Road VA02/4/047 and also that there should be a greater differential in the net annual values per square metre applied to the Showroom and the Warehouse.

