

Appeal No. VA16/3/025

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

**Mr Dominic Peel**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In Relation to the Issue of Quantum of Valuation in Respect of:**

Property No. 5006035, Restaurant/ Café At Lot No. 15E Unit 37, Laois Shopping Centre, Portlaoise, Kylekiproe, Portlaoise Urban, Montmellick, County Laois.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 23<sup>RD</sup> DAY OF MAY, 2017**

BEFORE:

**Majella Twomey - BL**

**Deputy Chairperson**

**Thomas Collins - PC, FIPAV, NAEA, MCEI, CFO**

**Member**

**Orla Coyne - Solicitor**

**Member**

By Notice of Appeal received on the 21<sup>st</sup> day of September, 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €136 on the above described relevant property on the grounds as set out in the Notice of Appeal at Appendix 1.

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 on the 22<sup>nd</sup> day of February, 2017 adduced before us by Mr. Mervyn Feely of Mervyn Feely and Associates on behalf of the Appellant, who contended for a rateable valuation of €103 on the day, and Ms. Roisin Casey of the Valuation Office on behalf of the Respondent to the appeal,

## DETERMINES

That the rateable valuation of the subject property be as set out below:

Level	Use	Area (sq.m)	€/per sq.m.	NAV
0	Cafe	167.56 sqm	€137.50	€23,039.50

Reducing factor @ 0.005% - €115.19

SAY €115 (Decrease)

### The reasoning being

1. The comparators produced by the Valuation Office all possess double frontage, unlike the subject property.
2. Comparison 1, is occupied by the clothes retailer, Jack and Jones and possesses two large frontage areas, allowing for greater visibility. Similarly, the evidence of Ms. Casey, for The Valuation Office, was that Comparison No. 2, which is occupied by Carphone Warehouse, also possesses double frontage and this is clear from the photographs adduced. The third comparator, relied upon by the Valuation Office, Comparison No.3, which is occupied by Costa Coffee, also has double frontage and this was confirmed by the evidence of Ms. Casey.
3. Ms. Casey stated that it had not occurred to her that the subject property did not have double frontage but that this is something which she would take into account now, if she were to assess the property. Mr. Feely, for the Appellant, gave evidence that the subject property's frontage was much smaller than that of the comparators produced by the Valuation Office.
4. Having assessed the photographic evidence produced along with the evidence of both parties, the Tribunal accepts that the subject property does not have the benefit of double frontage as is the case in the three comparators provided by the Valuation Office.
5. The Appellant's agent, Mr. Feely, submitted that the subject property did not have access to the service area and that this put the subject property in an inferior position to the properties which the Valuation Office put forward as comparators.
6. Evidence was given by Mr. Feely that as the subject property was not connected to the service area that it was not possible to get deliveries via the service yard. Mr. Feely showed the Tribunal the passageway which connected the comparator properties to the service area, in contrast to the subject property, which was not connected to this passageway. Ms. Casey, for the Valuation Office, confirmed that the subject property has no access to the service area. Having assessed all of the evidence, in this respect, the Tribunal accepts that the subject property does not have access to the service area as outlined in Mr. Feely's evidence.

7. Mr. Feely gave evidence that the subject property is located opposite two vacant units, at the quieter end of the mall. Mr. Feely stated that the subject property is at the extreme end of the shopping centre, opposite units which are vacant. He said that the subject property was not as visible as the comparators offered by the Valuation Office.
8. Mr. Feely submitted that only 10% of the footfall to the shopping centre came through the southern entrance, which is the entrance next to the subject property. This was not contradicted by Ms. Casey. Furthermore, in her evidence, Ms. Casey accepted that the subject property is located in an inferior position.
9. Having weighed and evaluated all of the evidence before it, the Tribunal finds that for the aforesaid reasons there should be a reduction as set out above.

And the Tribunal so determines.