

Appeal No. VA88/0/045

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

Youngs Garage Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot 25 Patrick St., Townland of Kiltillane, U.D. Templemore, Co. Tipperary

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Paul Butler

Barrister

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11TH DAY OF NOVEMBER, 1988

By notice of appeal dated the 11th day of August 1988, the appellant appealed against a determination of the respondent fixing the rateable valuation of the herein described hereditament at £22.

The valuation history of the premises is as follows:-

The premises was first valued in 1987. The revision request was "showroom erected". The rateable valuation was fixed at £23. The appellant was aggrieved and appealed to the Commissioner of Valuation who deputed Mr Conboy, a valuer to inspect the property and report. Having considered his report the Commissioner fixed the valuation at £22.

The oral hearing was held on the 21st day of October, 1988 when Mr Young represented himself and Mr Paschal Conboy represented the respondent.

In the course of the oral hearing, Mr Young made the point that because of the property's unfavourable location bounded by a river on one side, with a high wall on the far side of the river he had to elevate the subject premises to a considerable degree to ensure its visibility to the other side. There are no facilities attached to the premises, save electricity. He pointed out that there is no rear access to the property and the only means of access to the front of the property is by a ramp. Mr Young referred in a general way to comparative properties in the area but gave no specific evidence in this regard. He felt that a figure of £15 rateable valuation would be fairer.

Mr Paschal Conboy Bachelor of Agricultural Science, a valuer with 8 years experience in the Valuation Office, by written submission dated 6th October, 1988 set out that he inspected the property in February 1988 and found that it consisted of a purpose built showroom which was newly constructed at a cost of approximately 20,000 on a site which was purchased about 25 years ago. At inspection, the premises was used for the display of motor cars and bicycles in conjunction with a nearby garage premises. The property which has a 30 foot frontage is in a prominent corner position at the Thurles end of Patrick Street. He offered certain comparisons in his written submission, which are appended hereto (Appendix A).

During the oral hearing it became clear that Mr Young had not availed of the opportunity to exchange evidence as outlined in the Rules of the Tribunal and as offered by Mr Conboy.

Mr Conboy gave evidence of two further comparisons during the hearing, viz.

1. Retail unit on the Main Street @ £6.40 p.sq.ft.
2. Dentist's surgery on Bank Street : £3.85 p.sq.ft.

In his opinion the net annual value of the subject property was £4,000.

The rateable valuation devalued as follows:-

102 m. sq. @ 22p/m. sq. = £22.44

Say £22.00.

The Tribunal is of the opinion that a fair comparison with the subject property is the dentist's surgery on Bank Street. Applying the figure of £3.85 p.sq.ft. to the subject property, one arrives at a net annual value of £4,227 say £4,000.

In all the circumstances the Tribunal has come to the conclusion that the correct rateable valuation is £20.