

Appeal No. VA88/0/050

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

Cafferky Creavin & Co., Solicitors

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: 1st floor offices, Lot 5AW, Stillorgan North, Stillorgan Road, Co. Dublin

B E F O R E

Hugh J O'Flaherty

S.C. Chairman

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29TH DAY OF SEPTEMBER, 1988

By notice of appeal dated 12th August, 1988, the appellants appealed against the determination of the respondent fixing the rateable valuation of the above described hereditaments at £25.

The valuation history of the premises is as follows:-

This premises was first valued in 1948 when a rateable valuation of £56.00 was fixed on a new "house, shop, motor house and small garden". On ensuing First Appeal the valuation was reduced to £50.00. On 1954 Annual Revision following the erection of a small store to rear that

valuation was increased to £51.00. This valuation remained unchanged until 1987 Annual Revision when the hereditament was listed by Dublin County Council as follows

"Property now occupied by Patrick Staunton and redeveloped - value".

Arising from this request for Revision the hereditament was subdivided into two new hereditaments viz. (i) Shop premises and yard etc. on ground floor at R.V. £85.00 and (ii) Offices on the first floor at R.V. £25.00. Both occupiers were aggrieved and appealed to the Commissioner of Valuation.

This appeal is concerned with the office hereditament on the first floor.

Mr Donald Fitzpatrick ARICS of James H. North & Company (Valuation Surveyors cum Auctioneers & Estate Agents) of 7a Fitzwilliam Place, Dublin 2 made a written submission on the 27 September, 1988. In the course of that submission it was set out that the premises are situated in a poor office location and is some distance set back from the Dublin Road. This section of Stillorgan Road had been cut off by the Stillorgan bypass which reduces the visibility of the premises considerably. In the circumstances it is said that this is a poor location and Mr Fitzpatrick felt the following rates should apply -

Offices:	55.14 sq. m. @ £0.25	=	£13.78
Files Room	15.89 sq. m. @ £0.20	=	£ 3.18
Corridor, Toilet, Hotpress:	13.49 sq. m. @ £0.15	=	£ 2.23
Hall:	4.23 sq. m. @ £0.10	=	£ 0.92
	TOTAL:		£19.21
			SAY £20.00

He gave one or two comparisons which did not relate to office accommodation.

Mr. Noel Lyons represented the respondent and he made a written submission on the 22nd September 1988.

He set out his opinion that the net annual value of the premises was not less than £4,000.00 and he said that the rateable valuation devalued as follows:-

First Floor offices	nett 53.61 m sq. @ 30p	=	£16.08
Balance - Files store, toilet passages etc.	nett 32.33 m sq. @ 20p	=	£ 6.47
Ground floor hall	nett 4.23 m sq. @ 20p	=	£ 0.85

£23.40

SAY £25.00

He also gave certain comparisons which we reproduced as Appendix A to this judgment.

Oral submissions were made at the hearing on the 28th September, 1988, which, in essence, did not add to what had already been set forth in the course of the written observations.

The Tribunal is conscious of the fact that the margin between the parties is small but it feels it should come to a clear decision one way or the other. For a start, the Tribunal has no difficulty in finding that the figure of £23.50 put forward by Mr. Lyons which he rounds off at £25.00 should be rounded off at £23.00.

In all the circumstances, in particular, in regard to the comparisons put before the Tribunal on behalf of the respondent, the Tribunal feels that the correct valuation is one of £23.00. The decision of the Tribunal, therefore, that the respondents valuation should be varied from £25.00 to £23.00.