

Appeal No. VA88/0/058

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

Edward Maguire

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot No. 67, Bridge Street, Dundalk, Co. Louth

B E F O R E

Hugh J O'Flaherty

S.C. Chairman

Paul Butler

Barrister

Mary Devins

Solicitor

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

By Notice of Appeal dated the 16th August, 1988, the appellant appealed against the decision of the respondent fixing the valuation of the above described hereditament at £17.00.

The valuation history of the premises about which there is no dispute is:-

The property was first valued in the 1850's as "house and yard" at £5.50 R.V. This valuation was increased to £6.00 on 1939 Revision and the description amended to "Ho.shop, offs. and yard (in common)".

In 1954 the property was listed by the Local Authority to take account of "new shop window", and the valuation was revised to £8.50 and the description to "Ho. (dilapidated) offs. and yard".

The areas valued in this Revision were as follows:

Shop	=	12 m sq
Store	=	77m sq

The balance of the building was described as dilapidated and of no rateable value.

The property was next listed for Revision in 1987 "To value improvements" and the valuation was increased from "8.50 to £20.00

The areas valued on 1987 Revision were as follows:

Front Shop		19.0 m sq
Rear shop/display area		19.7 m sq
Toilet		2.5 m sq
Upper Floors: Office and store		17.2 m sq

The Appellant represented himself in person at the hearing and Jim Gormley, B.Ag. and a Chartered Valuation Surveyor, represented the Respondent.

In his undated written submission the Appellant indicated that the Street upon which his premises were situated was a one way Street; he named seven businesses in the immediate vicinity of his which had closed; he named five T.V. Dealers which had closed in Dundalk since 1985; and he observed that the area of his premises was removed from the main shopping thoroughfare of Park Street/Dundalk Shopping Centre.

In his written submission dated 14th October, 1988, Mr. Gormley, having given the valuation history of the premises set out above thought that a valuation of £17.00 would be a correct one.

He set out how the rateable valuation devalued as follows:-

Front Shop	19.0 m sq x £0.50 =	£9.50
Rear shop/video display area	19.7 m sq x £0.25 =	£4.92
WC	2.5 m sq x £0.12 =	£0.30
1st floor office and store	18.2 m sq x £0.15 =	<u>£2.73</u>
		£17.45
	Say	£17.00

Mr. Gormley went on to set out comparisons as follows:-

1.	Mullen Brothers, Roden Place, Dundalk.	R.V. £35
	Shop	40.5 x £0.60 =
	£24.30Kn./Stores	27.2 x £0.25 = £ 6.80
	1st Floor Stores	40.5 x £0.12 = <u>£ 4.86</u>
		£35.96 Say £35

- 1) Held on 30 yr. lease from 1986 at £2, 236 p. annum.
- 2) Very secondary location at the outer end of Roden Place.

2.	George Caraher, 53, Clanbrassill St., Dundalk.	R.V. £79 1987 First Appeal
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Front shop	23.8 x £0.70 =	£16.66
Mid shop	34.3 x £0.40 =	£13.72
Store	21.3 x £0.20 =	£ 4.26
1st Floor Display	21.3 x £0.25 =	£ 5.32
Flats Upper Floors		£24.80
1st Floor Salon	20.5 x £0.50 =	£20.25
1st Floor Salon/store	15.0 x £0.30 =	£ 4.50

- 1) Secondary position
- 2) Shop with narrow frontage

3.	John Malone, Jewellers, Sq. Demesne Shopping Centre	
	Shop	46 m sq @ 76p = £35

- 1) Secondary position
- 2) Rent of £3,920 fixed in 1986

The oral hearing took place on 21st October, 1988 when the appellant (together with his son and Mr. Brendan McGahon T.D.) and Mr. Gormley elaborated on their respective written submissions.

The Appellant pointed out that he had not any extra floor space and that the building was the same as it was in 1981 during which period the valuation had increased from £8.00 to £20.00. He said that he had done nothing to the premises except to put a new roof at the back. He said that business in Dundalk, especially the electrical trade, was very depressed because of the troubles in the North of Ireland and widespread smuggling from the North where such goods were considerably cheaper. He also pointed out that unemployment in the area was very high. He went on to indicate that there was a proposed new development in the centre of town and that tenants there would receive Rates relief under the "designated areas" legislation, urban renewal Act, 1986.

Mr. McGahon, T.D. who gave valuable assistance to the Tribunal, and, confirmed all that had been said by the Appellant and said that a legitimate trader in Dundalk, such as the appellant, bore a terrible burden. He said that he had to give the letting of his own shop away in September of last year and that the appellant's trade was destroyed by smuggling.

Mr. Gormley dealt with the comparisons referred to above. He indicated that that at No. 1 was a Chip Shop, that at No. 2 was a vacant shop and that at No. 3 was a Jeweller. He also referred to a premises No. 33 Bridge Street which is further North on the Street which was valued in 1986 at £22.99, the retail shop unit of 20m sq. was valued at £10.00. (here Mr. McGahan pointed out that this shop had now gone out of business). He said that the new development referred to by the Appellant was to be in a designated area around the Adelphi and part of Park Street and Clanbrassil Street.

The Tribunal was impressed by the evidence of unemployment and depression in business in the Dundalk area - which had a history of prosperity lost mainly due to its proximity to the Border. In attempting to strike a fair balance between the parties, the Tribunal has come to the conclusion that the Respondent's Valuation in this case should be reduced from £17.00 to £12.00.

