

Appeal No. VA88/0/062

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

**Louis Duignan**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Betting Office on Main Street, Mohill, Co. Leitrim

**B E F O R E**

**Paul Butler**

**Barrister (Acting Chairman)**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 13<sup>TH</sup> DAY OF JANUARY, 1989**

By notice of appeal dated 2nd day of August, 1988, the Appellant appealed against the Respondent,s determinatiion of the rateable valuation of the above described hereditament of £3.

The valuation history of the premises is set out in an undated submission from John P. Smiley of the Valuation Office copy whereof is annexed hereto.

Messrs Brendan T Muldowney & Co., Solicitors for the appellant presented a written submission in the form of a letter dated 6th January 1989 a copy whereof is annexed hereto.

At the oral hearing on the 11th January, 1989 there was no appearance on behalf of the Appellant but the Tribunal was assured that the Solicitors for the Appellant were aware of the date and venue of the hearing. Mr Smiley a valuation officer with 13 years experience in the Valuation Office, argued that the valuation should be increased to £5 on the basis that under section 11(1) of the Betting Act 1931 a certificate of suitability of premises may be refused, inter alia, on the ground that the "annual value" of the premises under the Act is less than £5.

The Tribunal have considered both written submissions and are satisfied that, while under the above mentioned Act the certificate of suitability of premises may be refused, the same does not, of course, establish that the rateable valuation of a betting office must be at least £5. The Tribunal is satisfied that the Valuation of £3 is fair and reasonable and affirms the Commissioner's decision.