

Appeal No. VA88/0/102

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

Kennedy's Pharmacy Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: 35, Main Street, Bray, Co. Wicklow

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 11TH DAY OF NOVEMBER, 1988

By notice of appeal dated 17th August 1988, the appellant appealed against the respondents determination of the rateable valuation of the above described premises at £65.00.

Mr Joseph Maguire of Joseph Maguire & Co. Solicitors of 98 Main Street, Bray, made a written submission on the 13th October, 1988, enclosing a statement of the proposed evidence of Mr Frank Gallanagh M.I.A.V.I. Auctioneer, of 1 Quinsboro Road, Bray. Mr Michael Slattery, who is a district valuer with 20 years experience in the Valuation Office, made a written submission dated the 10th October, 1988.

At the oral hearing on the 17th October, 1988 the appellant gave evidence himself and was represented by Mr Maguire and Mr Gallanagh also attended.

The valuation history of the premises is as follows:-

The rateable valuation on the property was fixed by the Circuit Court at £50.00. The lot was listed by Bray Urban District Council for 1987 revision. Afterwards the rateable valuation was increased to £65.00.

Mr Donal O'hUallachain was the district valuer who inspected the premises prior to the Circuit Court hearing.

In the result the controversy between the parties has centred purely and simply on whether the first floor store and the first floor office should be assessed at all since they were not included by the Circuit Court at the 1986 hearing. Mr O'hUallachain had not taken them into account for that hearing and, therefore, it was common case that the figure fixed by the Circuit Court related only to the ground floor space.

Mr Gallanagh devalued the total ground area at 113 sq m divided as follows:-

Zone A	Front Retail Shop	46 sq m @ 60p p.s.m.
Zone B	Rear Retail Shop	45 sq m @ 40p p.s.m.
Zone C	Dispensary	22 sq m @ 20p p.s.m.

Mr O'hUallachain had devalued the premises into four as follows:- 37 sq m @ 70p, 15 sq m @ 50p, 35 sq m @ 35p and 24 sq m @ 20p.

In regard to the area on dispute, the first floor, it was stated that Mr Kennedy hoped ultimately to apply for planning permission and to lease out that part of the premises as office accommodation and that that would be the correct time to have that portion re-rated.

Mr Kennedy said that he was not making any greater use of the first floor premises than he had at the date of the hearing in the Circuit Court. However, it does appear that some additional shelving has been put into this area and there is no doubt, the Tribunal thinks, but that this area is, at least used for storage. The Tribunal concludes that it would be an exaggeration to regard the area as "office accommodation" in any serious sense of the use of that term and, to that extent, the comparisons put in in regard to rateable valuations for office accommodation in Bray are not apposite.

However, the Tribunal has reached the conclusion that a figure of much less than what was placed on any part of the ground floor premises would be appropriate and thinks that the figure of 10p per sq m would be appropriate. That comes to £5.30, say £5.00. Accordingly, the figure as fixed by the Circuit Court in respect of the ground floor premises stands at £50.00 and added to that £5.00 makes £55.00 and a figure of £55.00 should be substituted for that of £65.90.