

Appeal No. VA88/0/169

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

McCanny & Company, Solicitors

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: House and garden in the Townland of Aughamore Near, Co. Sligo

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 13TH DAY OF JANUARY, 1989

By notice of appeal dated 23rd day of August, 1988, the appellants appealed against the respondents decision fixing the rateable valuation of the above described hereditament at £20.

The hereditament in question is a single storey dwelling house situated approximately 3 miles from Sligo in a scenic area overlooking Lough Gill. It comprises three bedrooms (1 with ensuite shower/wc), livingroom, kitchen and bathroom. Water supply is from a group scheme, sewage disposal is by means of a septic tank and there is oil fired central heating.

At the oral hearing, which took place on 12th January, 1989 in Galway, Mr Gerard McCanny, Solicitor of Messrs McCanny & Co., Solicitors, Sligo, argued that because of the current remission in relation to domestic rates the valuation figure on dwelling houses was often notional and not based on fact.

By written submission dated 3rd January, 1989, Mr John Smiley, Valuer, on behalf of the Commissioner of Valuation referred to the favourable location of the property and estimated the net annual value thereof at £4,000. Applying a ratio of £0 5% of NAV for RV he arrived at the figure of £20, which figure devalues at approximately 14p per m. sq.

He offered certain comparable properties in the area and these are appended hereto.

Mr McCanny disagreed with Mr Smiley on several points in his written submission. He stated that the property measured 1249 sq. ft. instead of 1496 sq. ft., that it was built in 1979 and not 1984-85, and that the construction cost of £45,000 as indicated by Mr Smiley was based on construction costs for 1984-85 and was therefore inaccurate.

Mr McCanny argued that the NAV of his premises as estimated by Mr Smiley was much too high and stated that properties of this type in the Sligo area could not hope to command rents of £335 per month.

Although invited by Mr C McHugh, Registrar, Valuation Tribunal, by letter dated 12th December, 1988 to exchange written submissions, Mr McCanny did not offer written submission nor did he produce evidence of comparisons at the oral hearing.

Mr Smiley informed the Tribunal that his figures for the area of the house were based on gross external measurements. He laid emphasis on the fact that the house was in a particularly attractive location and, therefore, he felt that his estimate of NAV was accurate.

The Tribunal is conscious of the fact that Mr McCanny feels genuinely aggrieved and considers his property to be over rated. However, in the absence of any evidence to the contrary the Tribunal takes note of Mr Smiley's evidence relating to comparable properties. In all the circumstances, therefore, the Tribunal has decided that the rateable valuation of £20, as determined by the respondent, should be affirmed.