

Appeal No. VA88/0/179

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

W.J. Levis

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Disused garage in Rosscarbery, West Cork, Co. Cork

B E F O R E

Hugh J O'Flaherty

S.C. Chairman

Paul Butler

Barrister

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 6TH DAY OF JANUARY, 1989

By notice of appeal dated 22nd day of August, 1988, the appellant appealed against the valuation of £25 which had been placed on the above entitled hereditaments.

In the course of the written submission of the same date Mr Levis set out that Rosscarbery is bypassed by a major public road from Skibbereen to Cork. There is a big hill into the village and therefore all traffic goes on the main road. The only vehicles going through are daily delivery vans, C.I.E. bus and commercial travellers calling once a month. He set out that the population of Rosscarbery is 200; there are no industries and therefore the chances of survival are very poor.

He said that he had tried to let the premises by advertising but did not succeed. He approached three oil companies in Cork City, making the point that their premises would be suitable as a halfway depot for storage and delivery of their products to the west but unfortunately they had no success with these companies either.

Mr Declan Lavelle who is a valuer with eight years experience in the Valuation Office and who holds the degree of Bachelor of Agricultural Science made his written submission on the 20th August, 1988. That written submission is attached as appendix A to this judgment.

The oral hearing took place on the 4th January, 1989, in the Council Chambers, Cork, when Mr and Mrs Levis elaborated on their case and Mr Lavelle appeared. Mr and Mrs Levis said they had to survive on a very small sum per week; that they had, as referred to previously, failed to let the premises and that indeed that it was used for nothing except the storage of some old agricultural implements (one being a vintage plough of 1939). Mr Levis was, actually, attached to these implements and did not like the idea that they should be put out in the open because they would deteriorate or be lost; however, by keeping implements in the premises he created a dilemma for himself because he could not, therefore, avail of the provisions of section 14 of the Local Government Act, 1946, which allows for the owner of a property to claim relief from rates where the property is vacant on the day the rate is struck and evidence of an attempt to let the property is provided.

The Tribunal takes the view that Mr Lavelle made his submissions and gave his evidence very fairly but of course he has to put forward the case that premises such as these have a particular net annual value and he relied on certain comparisons in relation to that. It should be pointed out that the rateable valuation had already been reduced from £36 to £25.

The Tribunal, however, takes the view that there are very exceptional circumstances in this case in regard to the location of the premises, the disappointment that Mr and Mrs Levis have

sustained in the failure of the dealership that they hoped would have prospered; their failure to let the premises and, indeed, the fact that they are in all accepting the letter of the law "vacant". In the circumstances, the Tribunal has decided that a proper rateable valuation, in these particular circumstances, should be £10.