

Appeal No. VA88/0/206

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

**J.B. Kelly**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Unit 1, Sutton Cross Shopping Centre, Co. Dublin

**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 29TH DAY OF SEPTEMBER, 1988**

The appellant, J.B. Kelly, is an Auctioneer and Estate Agent and carries on business at Unit 1, Sutton Cross Shopping Centre, Co. Dublin. By notice of appeal dated 24th August, 1988, the appellant appealed against the decision of the Commissioner fixing the rateable valuation of the above mentioned hereditament at £22.00.

The hereditament in question consists of a ground floor unit in a new shopping centre. The structure is one of a reinforced concrete frame, concrete floor, concrete block walls with brick facade and modern shop front. All the usual services are laid on.

The property is situated at Sutton Cross, a busy commercial centre and is well serviced by public transport. Parking for 19 cars is available on site serving this and other units.

The hereditaments were first valued at £25.00 on the 1987 Annual Revision. The Commissioner reduced this to £22.00. However, the appellant was not satisfied and felt that the valuation should be somewhere below £20.00. (In the course of the oral proceedings, he mentioned that £18.45 would be a just and correct figure).

Mr. Kelly, by written submissions dated the 20th September 1988, set out that when negotiating the purchase of the unit in question, the first floor had planning permission for office use. After he purchased this unit planning permission was sought and obtained for a restaurant on the first floor. This first floor unit is now operating as a restaurant opening only at night, therefore, not attracting any business to the ground floor units. He feels that this has devalued his unit in terms of resale value.

On purchasing Unit 1 Superquinn's carpark entrance was located closer to Sutton Cross. Since then a property opposite was acquired and a "New entrance" constructed. Unit 1 is situated directly opposite this "New entrance". Traffic is extremely heavy at this point and pedestrians are required to put their lives at risk to cross the road to visit this unit, according to Mr. Kelly's written submission. He set out that this has a deterrent effect on people visiting the unit. He said that this has a devaluing affect on the resale value of this property.

He also made the point that the side of the road on which Superquinn is situated has a higher profile and the shops located there are visited frequently by shoppers parking in the supermarket carpark. The facility of the supermarket carpark enhances the value of retail outlets of the property on that side of the road. He said that double yellow lines are marked on the road outside this unit and referred to a map in relation to this. This fact, together with the fact that there are only 19 car spaces (to accommodate staff and shoppers) located to the rear of the complex, forces would be shopkeepers to cross the road back to the complex.

He gave certain comparisons which are set forth in Appendix A to this judgment.

Mr. Donal O'hUallachain, District Valuer with more than 17 years experience in the Valuation Office, submitted his written submissions on the 22nd September, 1988.

In the course of the written submission he said that in his opinion the nett annual value of the premises is not less than £5,000.00 and he thought the rateable valuation devalues as follows:-

28 square metres @ 80p = £22.40.

Mr. O'hUallachain gave a more extensive list than Mr Kelly of comparables which are set out in Appendix B to this judgment.

The oral hearing took place on the 28th September 1988, when Mr. Kelly presented his case and Mr. O'hUallachain presented the case on behalf of the respondent. Essentially the submissions made involved an elaboration of what had already been set forth by the parties in their respective written submissions.

It was agreed between parties, at the oral hearing, that the purchase price was £36,000; that a fitting out cost of about £10,000 was incurred and the nett annual value of the unit was £5,000.00. The essential controversy between the parties centered on what was the correct rateable charge per square metre. The Units 1, 2 & 11B Howth Road (on the opposite side of the road where Superquinn Shopping Centre and Carparking is located) reflected a charge of 70p and 75p per square metre.

As has been indicated previously, the premises in question devalued at 80p per square metre according to the respondent and it might be asked how this could be justified in view of the fact that the premises in question is less favourably located but the answer to this, in turn, is that account must be taken of the fact that the appellant's is a smaller unit and therefore should be rated at a higher charge per square metre.

The Tribunal is not to be taken as laying down that there can be a slavish adherence to so many pence per square metre as a talisman to determine a correct valuation. It is an indicator which will be employed together with other criteria.

The Tribunal is conscious that it would have to be almost infallible to decide that the valuation of £22.00 is right or wrong or that a valuation of £20.00 is right or wrong.

In all the circumstances, the Tribunal has come to the conclusion that the correct valuation is £21.00. This, as it happens, represents a rateable charge of about 75p per square metre.

The Tribunal's understanding is that neither party seeks costs and, therefore, there will be no order as to costs.

