

Appeal No. VA88/0/211

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

**D H Burke & Son Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: (St. Banin's) Training Centre and yard (in common) on Lot 11c, Townland of Tirboy, E.D.  
Tuam Urban, Co. Galway

**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 20TH DAY OF JANUARY, 1989**

By notice of appeal dated the 24th day of August 1988, the appellants appealed against the respondent's decision fixing the rateable valuation of the above described hereditament at £35. Mr Pat McMorrow B.Agr.Sc., a valuer with eight years experience in the Valuation Office presented a written submission on the 22nd December, 1988. Mr McMorrow appeared at the oral hearing on behalf of the respondent held in Galway on 12 January 1989. In his written submission he outlined the valuation history as follows.

In 1951 the property was valued as part of house, mineral water factory and bottling store at R.V. £120. The property was listed for revision in 1956 and the overall R.V. was increased to £135. It was listed again in 1979 for revision and the R.V. was increased to £190 and the description changed to "Offices, stores and yard". On first appeal the R.V. was reduced to £155. In 1987 the entire premises was listed again for revision as follows "Changes and improvements". The original lot was sub-divided into five separate lots. The subject lot 11c was one of these and the R.V. was fixed at £25.

The Lessor was aggrieved with the R.V. of lot 11c and appealed to the Commissioner of Valuation who appointed Mr McMorrow to inspect the premises and report. Having considered his report the Commissioner increased the R.V. to £35 and 'exempted' the valuation.

The occupier of this lot is St. Banin's Training Centre. The premises consists of a ground floor of a two-storey building in use as a training centre for underprivileged youths. The building is fairly basic but is fitted with toilets, kitchen, workrooms and other educational aide to assist in practical instruction to pupils. The premises are old but in good condition and command a high rent, the tenancy having stood for approximately 5 years. The lessee is mainly Government funded. As well as using the buildings, extensive use is made of the yard by the training centre, with ample space for repair work, welding etc.

At the oral hearing Mr Tom O'Doherty, Solicitor, represented the appellant. Mr Patrick J Nerney, Rateable Valuation Consultant, Valuer & Auctioneer of 13 Moundown Road, Dublin 12, presented a written submission on the 3rd January 1989 and appeared at the oral hearing. Mr Burke, the appellant, was also in attendance at the oral hearing.

Mr Nerney gave details of the several lettings and rents as follows:

<u>Lot No</u>	<u>Occupier</u>	<u>Rent</u>	<u>R.V.</u>
11a	D H Burke	Owner Occupied	£95
11b	Connaught Mouldings	£1,040	£10
11c	St Benin's Training	C.£7,000	£35
			(Exempt)
11d	Coca Cola	£10,400 (To Oct/Nov87)	£75
11e	J Cormican	£3,900	£21
11f	Gemini Crafts	£1,040	£ 6
11g	Tuam Unemployment		
	Self Help Group	Free	£10

Mr Nerney states that he was instructed that rents for the various lettings are inclusive of insurance, maintenance and rates and that he understood that there were no written agreements, and that rents negotiated, in some cases in 1983, remain unchanged.

Mr Nerney states that in his opinion that the following are fair calculations of nett annual and rateable values based on the actual rents and makes due allowances and deductions for the outgoings borne by the lessor:-

**St Benin's Training Centre**

Gross inclusive rent	£7,000 pa
Deduct for insurance and maintenance 20%	<u>1,400</u>
	5,600
Deduct for rates on R.V. £25	<u>575</u>
Net Annual Value	£5,025

Fair valuation 1/200th = £25

The Tribunal has given consideration to the written submissions and to the arguments adduced by both sides at the oral hearing and in all the circumstances has come to the conclusion that the correct rateable valuation is £35 and affirms the Commissioner's decision.