

Appeal No. VA88/0/212

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

D H Burke & Son Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Offices on Lot 11e, 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 £21.

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 11e was one of these. Lot 11e - Occupier "Hegarty", Description - "Surgery", RV £6.00.

The Lessor was aggrieved with the R.V. of lot 11e and appealed to the Commissioner of Valuation who appointed Mr McMorrow to inspect the premises and report. Having considered his report the Commissioner amended the Occupier and description and also increased the R.V. to £21.

The occupier of this lot is J Cormican. The premises consists of three offices on the ground floor and a further office/conference room at first floor level. Formerly a domestic dwelling but recently extensively refurbished and converted to offices. Although an old building the recent refurbishment has resulted in it being in very good condition. It is in a very convenient location with parking to the front of the building unlike many offices in Tuam. The high level of rent achieved is indicative of the quality of the premises.

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 rent and makes due allowances and deductions for the outgoings borne by the lessor:-

J Cormican

Gross inclusive rent	£3,900
Deduct for insurance and maintenance 20%	<u>780</u>
	3,120
Deduct for rates on R.V. £14	<u>320</u>
Net Annual Value	£2,800

Fair valuation 1/200th = £14

Taking all the circumstances into account the Tribunal has come to the conclusion that the correct rateable valuation is £21.00 and affirms the Commissioner's decision.