

Appeal No. VA88/0/213

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

**D H Burke & Son Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Stores and yard (in common) on Lot 11d, 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 £75.

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 11d was one of these. The Lessor was aggrieved with the R.V. of lot 11d and appealed to the Commissioner of Valuation who appointed Mr McMorro to inspect the premises and report. Having considered his report the Commissioner increased the R.V. to £75.

The occupier of this lot is Coca Cola Western Bottlers Ltd. The premises consists of a warehouse of concrete construction with corrugated iron and asbestos roof. It is in a very convenient, central and accessible position in Tuam Town, just off Churchview Road. The premises are reasonably old but have been well maintained and have excellent access from a wide, low traffic minor road. A lock up yard (in common) is available.

At the oral hearing Mr Tom O'Doherty, Solicitor, represented the appellant. Mr Patrick J Nerney, Rateable Valuation Consultant, Valuer & Auctioneer of 13 Mountdown 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:

<b><u>Lot No</u></b>	<b><u>Occupier</u></b>	<b><u>Rent</u></b>	<b><u>R.V.</u></b>
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.

Coca Cola, one of the lessees, had originally rented stores of 533 sq m at £200 per week. They handed back 250 sq m of these to the lessor in Oct/Nov 1987 and retained the larger portion of 283 sq m at £100 per week. Mr Nerney was advised that if the rent was increased they would vacate the premises.

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:-

### **Coca Cola**

Gross inclusive rent up to Oct/Nov 1987	<u>£10,400 p.a.</u>
Fair gross incl rent having regard to changes in '87	9,000
Deduct for maintenance and insurance 20%	<u>1,800</u>
	7,200
Deduct for rates on R.V. £32	<u>730</u>

Net Annual Value

£6,470

Fair valuation 1/200th = £32.

The Tribunal notes that the Commissioner has proposed a reduction of £15 giving a total R.V. of £60 for this hereditament.

Taking all the circumstances into consideration the Tribunal feels the Commissioner was right in doing so and will fix the rateable valuation at £60.