

Appeal No. VA88/0/218

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

Rudden Motors Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot 1Aa Corraneary E.D. Stradone, R.D Cavan, Co. Cavan

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 DECEMBER, 1988

By notice of Appeal dated the 2nd December, 1988, the Appellant appealed against the decision of the Respondent fixing the valuation of the above described hereditament at £23.00.

The Valuation history of the premises about which there is no dispute is:-

First valued as "storage and petrol tanks" R.V. £13.00 in 1956. The premises was again listed for Revision in 1983 and the hereditament was divided into two lots as follows:-

Lot 1Aa. R.V. £13.00 "Garage and petrol tanks (disused)".

Lot 1Ab. R.V. £ 3.00 "Store".

The new lot (1Ab) "store" referred to a small part of the former garage premises.

Both lots were again listed for Revision in 1987 by the local Authority. "Garage re-opened, value alterations". The two valuations were amalgamated, the description amended to "workshop and petrol tanks" and the R.V. was increased to £32.00.

Mr. Brian Rudden, the appellant, appeared at the oral hearing which took place on the 12th December, 1988 and Patrick McMorrow, B.Agr., a Valuer with eight years experience in the Valuation Office represented the Respondent.

In written submission by way of letter dated the 2nd of December, 1988, the Appellant said that he thought an increase in Valuation from £13 to £23 unfair and that he only used part of the building.

In his written submission dated 6th December, 1988, Mr. McMorrow, having given the valuation history of the premises set out above, stated that a valuation of £23.00 would be correct. He described the property and went on to express the opinion that the nett annual value of the premises is not less than £4,000.00 and indicated that the Rateable Valuation devalues as follows:-

		£
Workshop/store	238m.sq. @ 6p/m.sq. =	14.28
Showroom/offices	73m.sq. @ 10p/m.sq. =	7.30
Oil tanks		<u>1.50</u>
		23.08

R.V. £23.00

Mr. McMorrow went on to set out comparisons as follows:-

No. 1

James Reilly's "Garage", Lot 8c Shibbilis,

E.D. Coothill Rural.

R.V. £38.00, 1984 First Appeal.

Location: Rural location, off the Coothill - Ballybay Road, a minor road. It has no road frontage and access is via a laneway.

General: Plain garage/workshop. At the date of valuation only the occupier worked in the premises.

	£
Valuation: Workshop 437msq. @ 8p/m.sq. = 34.96	
Office 25msq. @ 12p/m.sq. = <u>3.00</u>	
	£37.96

R.V. £38.00

No. 2

Thomas Anderson "Garage and stores" Lot 5Bb Lisaturrin
E.D, Kingscourt
R.V. £21.00, 1985 First Appeal

Location: Situated outside Kingscourt Village. Frontage onto a narrow side road only.

General: Very plain simply constructed concrete and corrugated iron building, walls not fully plastered at revision stage.

Valuation: Garage/stores 322 m.sq. @ 6 1/2 m.sq. = £20.93

R.V. £21.00

No. 3

Clarke's "Garage" Lot 31B St. Ravicnabo
E.D. Waterloo
R.V. £85.00, 1986 First Appeal.

Location: Rural location approx. one mile from the Main Road and just off the New Inn/Moylett minor road.

General: Large garage and stores. Concrete and corrugated iron construction.

		£
Valuation: Workshop/stores	956 m.sq. @ 7 1/2p/m.sq.	= 71.70
Office	48 m.sq. @ 12p/msq.	= 5.76
Yard	c 7,500 m.sq. @	<u>8.00</u>
		85.46
	<u>R.V. £85.00</u>	

Mr. Rudden was not in a position to dispute any of Mr. McMorrow's figures but gave evidence that business was very poor, that he hardly ever sold a car and that petrol sales were almost nil. Mr. McMorrow referred to the comparisons in his submission and

COMPARISONS

1. Denis Cullen 16.17.18 Moffits Lane, Hacketstown N.B. 5/43.

Residential Lic'd holding in town of Hacketstown:

Revised in 1977 revision.

Bar	24.5 m.sq.)) @ 15p	= 7.80
Lounge	27.5 m.sq.)		
Toilets	12.9 m.sq.	92.9 m.sq. @ 15p	= 1.29
'Singing' Lounge	92.9 m.sq.	@ 15p	= 13.94
Old Residential	20 m.sq.	@ 7p	= 1.40
New Residential	34 m.sq.	@ 10p	= 3.40
Cellar	44 m.sq.	@ 7p	= 4.74
Lic			= <u>15.00</u>
			47.57
		Say	<u>48.00</u>

2. Patrick Fagan lot 2Aab Oldtown E.D. Clonmore N.B. 5/10.

Rural residential lic'd premises in small village of Clonmore.

Revised in 1972 revision were no change on first appeal.

Bar, shop	75 m.sq. @ 12p	= 9.12
Residential	211 m.sq. @ 5p	= 10.55
Out offices	17 m.sq. @ 3p	= .51
Out offices	191 m.sq. @ 1p	= 1.91
Petrol tank		= 1.00
Lic		= <u>5.00</u>

28.09
Say 28.00

3. Joseph Kinsella 7.8 Mill Street Baltinglass N.A. 11/36
R.V. £45.00. Residential licenced premises on Dublin side of
Baltinglass. Family house no outside staff. Revised in 1986
revision. With no change on 1986 first appeal.

Front Bar	63 m.sq. @ 18p		= 11.34
Rear Bar	45 m.sq. @ 15p		= 6.75
Games Room	53 m.sq. @ 8p		= 4.24
Snug	25 m.sq. @ 12p		= 3.00
Cellar	10 m.sq. @ 8p		= .80
Lic			= 10.00
Residential	190 @ 6p		= <u>11.40</u>
			47.53
		Say	<u>45.00</u>

Mr. McMorrow referred to the comparisons in his submission which are set out above, and produced photographs of the Appellant's premises and its nearest comparison, No. 2 above. He pointed out that only £1.50 was attributed to the oil tanks.

Having seen the photographs, Mr. Rudden agreed that he had recently obtained a dealership from "Skoda" Cars.

Having regard to all of the foregoing and, in particular, the comparisons and photographs offered on behalf of the Respondent, The Tribunal affirms the Valuation of £23.00.