

Appeal No. VA88/0/221

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

**Allied Pharmaceutical Distributers Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Premises at Garryglass Industrial Estate Co. Limerick

**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, 1989**

By notice of appeal dated 12th day of August, 1988, the appellant appealed against the decision of the respondent fixing the rateable valuation of the above described hereditaments at £215.

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

The premises was first valued on revision of 1974 - "Value new warehouses", when a rateable valuation of £200 was fixed. In 1987 the premises was again the subject of revision to "value underground diesel storage tank and dispensing unit", when the rateable valuation was increased to £220.

The appellant was represented by M.D. Lambe, B.A. of Messrs Donal Lambe & Co., Solicitors, at the hearing and Mr. E.P. Whelan, a B.E. and District Valuer in the Valuation Office, represented the respondent.

In written submission by way of letter dated the 8th of December, 1988, the appellant, while indicating that he might not be in a position to adduce oral evidence, argued that certain offices were in place or were substantially in place before the initial valuation was placed on the premises and tendered four copy documents each of which concerned a diesel tank.

In his written submission dated the 25th October, 1988, Mr. Whelan, having given the valuation history of the premises set out above thought that a valuation of £215 would be a correct one. He expressed the opinion that the net annual value of the premises is not less than £22,500 and indicated that the rateable valuation devalues as follows:-

Offices	241 sq m @ 20p	= £ 48.20
Warehouse	1374 sq m @ 12p	= £164.00
Tank	1500 galls @ £2.00/1000 galls	= <u>£ 3.00</u>
		£215.20
		say £215.00

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

- (1) 2E/3 Garryglass. Vacant; warehouse; R.V. £105;  
Warehouse 844 @ 12p = £101.33 say £105.00
- (2) 2E/5 Garryglass; Coca Cola Bottlers Ltd; Factory & Office;  
R.V. £110.00  
Offices 77.2 @ 20p = £ 15.44  
Warehouse 777.3 @ 12p = £ 93.28  
£108.72 say £110.00
- (3) 2E/6 Garryglass; William Todd & Co. Ltd; Warehouse & Office;  
R.V. £105.00 1974 C.C. Appeal  
Offices 77.2 @ 20p = £ 15.44  
Warehouse 777.3 @ 12p = £ 93.28  
£108.72 say £105.00
- (4) Garryglass; Shannonstone Ltd; Offices & Factory; R.V. £95.00  
Offices 57.1 @ 20p = £11.42  
Workshop 541.3 @ 12p = £64.95  
F.F. Workshop 206 @ 9p = £18.54  
£94.91 say £95.00
- (5) 2D/1 Garryglass; E.M. Halpin & Co. Ltd; Offices, stores & yard ; R.V. £50.00  
Offices 14.0 @ 20p = £ 2.80

Offices 124.9 @ 18p = £22.48  
 Store 158.0 @ 12p = £18.96  
 Store 34.0 @ 6p = £ 2.04  
 Tanks 4000 galls @  
 £1.00/1000 gall = £ 4.00  
 Yard = £ 1.00  
 £51.28 say £50.00

(6) 2D/2 Garryglass; Tennants (Ireland) Ltd; Offices & Warehouse; R.V. £90.00

Offices 31.6 @ 20p = £ 6.32  
 Offices 68.7 @ 18p = £12.36  
 Warehouse 592.4 @ 12p = £71.09  
 £89.77 say £90.00

(7) 2D/3 Garryglass; Kiely's Bottling Co. Ltd; Offices & Warehouse; R.V. £150.00

Office 27.6 @ 20p = £ 5.52  
 Office 83.6 @ 18p = £ 15.04  
 Warehouse 978.9 @ 12p = £117.46  
 Store 79.2 @ 6p = £ 4.75  
 Canteen w.c.'s etc  
 94.4 @ 18p x 50% = £ 8.58  
 £151.35 say £150.00

(8) 2C Garryglass; Abbey heating t/a P.J. Matthews & Co; Offices, warehouse yard & grounds; R.V. £175.00

Shop 198.0 @ 25p = £ 49.50

Offices	198.0	@	20p	=	£ 39.60
Warehouse	588.0	@	12p	=	£ 70.20
Loading Bay	52.0	@	10p	=	£ 5.20
Yard 2386				=	<u>£ 10.00</u>
					£174.50 say £175.00

The oral hearing took place on the 12th December, 1988. Mr.Lambe elaborated on the grounds of appeal and Mr. Whelan elaborated on his written submissions.

Mr. Lambe was not in a position to offer any oral evidence and, through no fault of his own, was not in a position to dispute any of Mr. Whelan's figures.

Mr. Whelan referred to the comparisons in his submission and above referred to the fact and that the tank in question was used by the appellant.

Having regard to all of the foregoing and, in particular, the absence of dispute on the figures offered on behalf of the respondent, the Tribunal affirms the rateable valuation of £215.00