

Appeal No. VA88/0/223

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

**Michael Fox**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Lot 6a, Townland of Glennagloghaun North, Co. Galway

**B E F O R E**

**Paul Butler**

**Barrister (Acting Chairman)**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 13<sup>TH</sup> DAY OF JANUARY, 1989**

By notice of appeal dated 24th day of August, 1988, the appellant appealed against the respondent's decision fixing the rateable valuation of the above described hereditament at £5.00.

The valuation history of the premises is as follows:-

Prior to 1987 revision the hereditament was described as 'ruins' with nil valuation. In 1987 it was listed for revision by the local authority - "Value Shop". The ground floor was valued as a "shop" with R.V. £5.00 (lot 6a).

The occupier was aggrieved and appealed to the Commissioner of Valuation who deputed Mr McMorrow, B.Agr.Sc., a valuer with eight years experience in the Valuation Office, to inspect the subject premises and report. Having considered his report the Commissioner made no change to the rateable valuation.

Mr Michael Fox appeared at the Tribunal held in Galway on the 11th January, 1989 and gave oral evidence. Mr Fox a block layer by trade first traded on 30/11/84 as a fast food bar directly next door to French's night club.

He stated that exactly 1 year after trading, the night club went into competition. Mr Fox's income for year 31/10/87 was in the region of £2,141. The N.A.V. of the premises is £1,456. Mr Fox stated that he only opened the premises for 17 hours a week.

Mr Pat McMorrow submitted his written submission to the Tribunal on the 19th December, 1988 and gave oral evidence at the hearing. In his evidence Mr McMorrow took the ratio as being 1/300 in arriving at his R.V. of £5.00.

The Tribunal is of the opinion that this is a fair ratio in the circumstances and affirms the respondent's decision.