

Appeal No. VA88/0/266

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

Horgan Meats Limited
(Halal Meat Packers (Ballyhaunis) Limited)

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot 9Aa, Ardnageehy, Charleville, Co. Cork

B E F O R E

Hugh J O'Flaherty

S.C. 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 25th day of August, 1988, the appellant appealed against the respondents decision to fix the rateable valuation of the above described hereditaments at £105.

For reasons hereinafter referred to the Tribunal consider it unnecessary to summarise the written submissions on behalf of the appellant and the respondent.

The oral hearing took place on the 5th January 1989 when Patrick J Nerney, Rateable Valuation Consultant, Valuer and Auctioneer represented the appellant and Kevin Heery, a District Valuer with 18 years experience in the Valuation Office and a Bachelor of Commerce, appeared on behalf of the respondent.

It was a matter of undisputed evidence that the appellant, or its predecessor in title, agreed with the respondent on a reduction in valuation from £125 to £105. This agreement was confirmed in writing by letter dated 4th of March 1988 from Frank O'Donnell & Co to the Commissioner of Valuation. Mr Nerney submitted that the new owners of the premises (who purchased same in or about the month of August, 1988), namely Halal Meat Packers Ltd., were not bound by the agreement entered into on behalf of the former owners. Mr Heery submitted that they were so bound.

The Tribunal, having considered the matter has come to the view that the new owners of the hereditaments, Halal Meat Packers Ltd., are estopped by reason of the said agreement. It was a matter of which Halal Meat Packers Ltd. should have been aware when they purchased the same. The Tribunal therefore affirms the valuation of £105.