

Appeal No. VA88/0/267

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

Timothy J. Murray

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot 5E, Aghada, Corkbeg, Midleton, 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 appellants appealed against the respondents decision fixing the rateable valuation of the above described hereditament at £120. Mr Patrick J Nerney, Rateable Valuation Consultant, Valuer and Auctioneer, 13 Moundown Road, Dublin 12 submitted a written submission to the Tribunal and gave evidence at the oral hearing held in Cork on 4th January, 1989. Mr Patrick J Kyne, a district valuer with over 37

years experience in the Valuation Office submitted a written submission and also gave evidence at the oral hearing.

The valuation history of the property is as follows:-

This property was newly built and valued for the first time in 1970 at a rateable valuation of £120.

It was built as a factory to manufacture car components. The occupiers were Enfield Automotive (Ireland) Ltd.

No change occurred until 1982 revision, when the property was listed for revision on the grounds that it was derelict and had been vacant for some years. At 1982 revision the valuation was reduced to £60 and entered as vacant.

In 1983 this property was purchased by Mr Donal McCarthy. In 1983 no change was made to the rateable valuation. In 1983, 14 acres and 3 roods of land was attached to the factory. The next revision here was to value redevelopment in 1985. Mr Murray was in occupation. The valuation was fixed at £135. No appeal was lodged.

In 1987 a request for revision took place on the grounds that the rateable valuation was excessive.

Mr Patrick J Kyne was deputed to inspect the property and report back to the Commissioner. Having considered his report the Commissioner reduced the valuation to £120.

The property is situated on the main road between Midleton and Whitegate and about 1.5 miles from Whitegate. It is occupied by Timothy J Murray, a haulier who operates as Midleton Transport.

The property consists of buildings and yard space. The yard space comprises 1048 sq m of concrete and 2462 sq m of gravel. This area is used to park lorries and trailers.

The buildings - built originally as a factory has an office area to the front, this area is two storey and measures 25.3 metres by 5.4 metres = 80 feet x 17 feet. It is very little used by Mr Murray.

It is the opinion of the Tribunal that the net annual value of this property is £12,500 therefore the rateable valuation should be fixed at £75.