

Appeal No. VA88/0/360

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

**James Griffin**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Apartments in Naas, Co. Kildare

**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 26th day of August, 1988, the appellant appealed against the respondents decision fixing the rateable valuation of the above described hereditaments at £25.

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

Prior to 1987 revision, there were two houses, one with a valuation of £10.00 and the other with a valuation of £1.50. On revision it was noted that both houses had been combined into one

large house, which was let in 9 apartments. The valuations were amalgamated and increased to £25.00. The description was amended to "House (apartments) & yard".

The appellant did not appear nor was he represented at the hearing (having indicated to the Registrar of the Tribunal that there might be no appearance) and Desmond Feehan represented the respondent.

The Solicitors for the appellant, Messrs Wilkinson & Price, made a written submission in the form of a letter dated the 30th of November, 1988.

In his written submission dated 28th October, 1988, Mr. Feehan, having given the valuation history of the premises, observed that he was given the clear impression by the appellant that he was appealing in respect of a separate premises, not the subject matter of this appeal and he, Mr. Feehan, thought that a valuation of £25.00 would be a correct one. He set out how the rateable valuation devalued as follows:-

318 square metres at 7½p = £25.44. Say £25.00.

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

1987 revision U.D. Naas

Lot No. 51/1B, 51/1C, 51/2B, 51/3B, 51/4B Naas West.

Five new apartments, 1 mile from Naas, off Kilcullen Road. These apartments are located over shops, at entrance to Esmondale Housing Estate.

Apartment 90 sq.m. at 12p per sq.m. = R.V. £11.00 (each).

1977 first appeal U.D. Naas

Lot 55.56.57 Fairgreen.

Licd. house, flat, offs. and yard.

Flat at first floor level.

111 sq.m. at 10p per sq.m. = £11.00.

(This was then included in total valuation).

The oral hearing took place on the 5th December, 1988 when Mr. Feehan gave evidence in line with his written submissions.

The Tribunal has come to the conclusion that the respondents decision in this case should be affirmed.