

Appeal No. VA88/0/366

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

**Michael J. Daly**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: 14d St. Patrick's Terrace, Greenmount, 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 6TH DAY OF JANUARY, 1989**

By notice of appeal dated 22nd day of August, 1988, the appellant appealed against the respondents decision fixing the rateable valuation of the above described hereditaments at £9.

Prior to the hearing Mr Kevin Allman, who is a valuer with 15 years experience in the Valuation Office, presented a written submission. He said that he had inspected the property in April 1988 and that it consists of a shop at ground floor level. The upper floor apartments are separately

valued. It is located at the junction of Green Street and Pouladuff Road in a mainly residential area. A large school complex is adjacent.

The valuation history of the premises was that up to 1987 revision the rateable valuation of this property or part of it was £3. This valuation was set in 1899 and the old documentation does not indicate the portion of the property occupied by the shop.

In 1987 revision the valuation was increased to £9. The occupier appealed against this valuation on the grounds that it was excessive and Mr Allman was instructed by the Commissioner to inspect the property and to report thereon. Having considered his report, the Commissioner made no change in the valuation.

There had been a history that the premises had been let at £40 a week previously but in evidence at the oral hearing, which took place in Cork, on the 4th January 1989, the appellant said that it was now let at £30 a week and that he paid the rates. He said ideally it should be used as a sweet shop but he already had a sweet shop on the other side of the road and, in any event, there appears to be a surfeit of these in the vicinity.

The proper value, according to Mr Allman, is £8.50 per sq ft (gross), and 22.8 sq m at 40p.

It appears from the comparisons provided by Mr Allman that the rate of 40p per square metre is a fair rate in the circumstances; that better appointed premises might command 50p per sq m but, it seems to the Tribunal, that 40p per sq m is a good guideline.

In the circumstances, the Tribunal cannot fault the respondent's determination and it affirms his decision.

