

Appeal No. VA88/0/377

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

**Allyson Ussher for Sutton Travel**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Unit 9, Sutton Cross Shopping Centre Co. Dublin  
Quantum - Comparisons, ability to pay

**B E F O R E**

**Hugh J O'Flaherty**

**S.C. Chairman**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 20TH DAY OF DECEMBER, 1988**

By notice of appeal dated 25th day of August, 1988, the appellant appealed against the terms of the respondent fixing the rateable valuation of the above described hereditaments at £17.

The appellant Allyson Ussher is the proprietor of Sutton Travel Unit 9, Sutton Cross Centre, Sutton, Dublin 13. Ms Ussher produced a written submission to the Tribunal and gave evidence on the 5th December 1988. Some of the main points from her submission are as follows:

1. No allowance has been made on the valuation for storage or toilet space.

2. When she purchased the unit she was led to believe upstairs would be offices. This is now a chinese restaurant opening only in the evening, in no way creating the same business an office would.
3. Sutton Travel is situated away from the main street, therefore, it should not have the same rating as shops on the main street.
4. The centre has totally inadequate street lighting surrounding it.
5. With 19 car parking spaces and 9 open units the centre does not have sufficient car-parking spaces for clients. Being totally surrounded by double yellow lines clients cannot even stop to pick-up or drop-off let alone do business. With the lack of car parking in the area local workers are using the spaces from 9.00am to 5.00pm. This causes people to park outside the office window and obstructs the path and the office from public view.

Mr Donal O hUallachain B.A. M.P.A., a District Valuer with more than 17 years experience in the Valuation Office, forwarded a submission to the Tribunal and gave evidence to the Tribunal on the 5th December 1988.

He inspected the premises in January 1988 and found that it consisted of a ground floor unit in a new shopping centre. The structure is one of reinforced concrete frame, concrete floor, concrete block walls with brick facade and a modern shop front. All the usual services are laid on.

The property is situated at Sutton Cross, a busy commercial centre and is well served by public transport. Parking facilities for 19 cars are available on site serving this and other units.

The valuation history of the hereditament is as follows:-

It was first valued as part of a larger unit in the 1987 annual revision at £43.

On 25th November 1987 Mr Brendan Troy ARICS of Mason Owens and Lyons, Property Consultants as agents on behalf of the immediate lessor, Glenhest Developments Ltd. appealed to the Commissioner on the grounds that the valuation was excessive and inequitable.

Mr D O hUallachain was directed by the Commissioner to inspect the hereditament and report.

Having considered his report the Commissioner divided the hereditament and fixed a valuation of £17 on the part occupied by Sutton Travel Ltd. The other part of the original hereditament bore no valuation following the determination of the appeal by the Commissioner.

In Mr O hUallachain's opinion the net annual value of the hereditament is not less than £4,000.

The rateable valuation devalues as follows:

21 square metres at 80p = £16.80.

Mr O hUallachain made the following observations:-

1. The valuation compares fairly with the valuation of other units in the centre - including the valuation of unit 1 which has been determined by the Tribunal (appeal No. 88/206).

It is generally acknowledged that floor area is but one of a number of relevant factors to be taken into account when determining a rateable valuation. An analysis of the data contained in Mr Troy's written submission to the Commissioner demonstrates that he also accepts this.

2. Sutton Cross is a long established and successful shopping centre and has improved in recent years due to the rebuilding of the Superquinn premises and the construction of the Sutton Cross Centre in which this hereditaments is situated.

Sutton Cross is a well known landmark being one of the more prominent crossroads in Dublin's northside linking the affluent Howth/Sutton area with the city centre and the mature suburbs of Clontarf, Baldoyle and Portmarnock with Howth. Sutton Cross is so well known to potential shoppers than any signposting would be superfluous. The timber hoardings to which the appellant refers are of a temporary nature pending the completion of the development on the Superquinn side of the Howth Road and do not affect the value of

the hereditament facing Greenfield Road occupied by the appellant.

3. Sutton Cross is located adjacent to some of the high-income affluent districts of Dublin, the low density of houses in parts of Sutton and Howth being indicative of high property values. Sutton Cross shops are not comparable with city centre shops and the valuations make inadequate allowance for the location.

At present one unit measuring 72 square metres in area remains vacant out of a total ground area of 451 square metres.

It is unnecessary for the inhabitants of many of the residential areas nearby to cross the Howth Road to gain access to the Sutton Cross Centre. Access to the centre for other pedestrians from the Superquinn side of the road is by way of a crossing controlled by pedestrian operated traffic lights.

Businesses operating on the ground floor of the Sutton Cross Centre include auctioneer/estate agent, ladies hairdresser, clothes shop, shoe shop, building society, boutique, book shop and travel agent. Similar ground floor facilities and services are not available on the Superquinn side of the Howth Road.

The first floor of the Sutton Cross Centre houses a restaurant. There is not similar dining facility on the Superquinn side of the Howth Road.

The Sutton Cross Centre houses a range of businesses unique in the immediate area and therefore tends to attract potential customers who otherwise would have to seek such retail services in other shopping areas.

The Commissioner is not required to take the ability or inability of a occupier to pay rates into account when making a valuation.

We include Mr O hUallachain's comparisons in Appendix A.

In response to the grounds specified in the appeal it is the opinion of the Tribunal that a fair rateable valuation of this hereditament is £17. The Tribunal sympathises with Ms. Usher's problems at the centre but it feels compelled to fix the valuation at £17.