

Appeal No. VA88/0/378

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

Gloria Doonan 'Hideout'

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. Unit 6, Sutton Cross Shopping Centre, Co. Dublin

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 Mrs Gloria Doonan is the proprietor of Tavmark Ltd. trading as Hideout and carries on business as a boutique at Unit 6, Sutton Cross Shopping Centre, Sutton, Dublin 13. Mrs Doonan produced a written submission to the Tribunal and gave evidence on the 5th December 1988.

In Mrs Doonan's submission she did not consider a rateable valuation of £17 to be fair for her unit, she gave the following argument.

- (1) No allowance was made for storage or toilet.
- (2) Because Sutton Cross is not a busy commercial centre and unit 6 is not situated on the main road but on the other side of the centre, the shop has none of the benefits of retail outlets on the same side of the road as Superquinn. Therefore people have no idea the shop even exists.
- (3) Since the 88 bus went out of service there are less people passing the shop and this has diminished trade even further.
- (4) The shopping centre has only 19 car parking spaces servicing 9 units, most of these are taken up by people in nearby premises, this coupled with the double yellow lines around the centre makes it impossible for people to park nearby to shop.
- (5) When the unit was first purchased Mrs Doonan was told that the large area above her premises was to be used as offices, therefore attracting more people to the centre. However a restaurant with evening hours only opened and does not attract any daytime traffic. Mrs Doonan considered her unit to be devalued by this especially as the restaurant entrance is directly next door to her and the E.S.B. side window is on the other side so there is no retail on either side to attract daytime business.
- (6) There is a large derelict empty unit (No. 7) sharing one side wall with her shop, it attracts young and some undesirable people who gather there night and day. The noise made by these people is very audible during trading hours. This same unit is an eyesore to the whole centre.
- (7) The public lighting on the road outside the unit is practically non-existent and at night the unit is almost in total darkness. They have had two major robberies in two years during the night and the lack of lighting has been of great benefit to the people who committed the crimes.

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 dated 28th November 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.

He gave the valuation history of the hereditament is as follows:-

It was first valued at £20 in the 1987 annual revision.

On 25th November 1987 Mr Brendan Troy ARICS of Mason Owens & Lyons, Property Consultants as agents on behalf of the occupier 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.

On the 18th February 1988 Mr Troy made a written submission to the Commissioner setting out what in his opinion would be a fair and equitable valuation and seeking a reduction to £17. Having discussed the appeal with Mr Troy, Mr O hUallachain agreed to advise the Commissioner to reduce the valuation to £17 subject to prior agreement by the appellant.

On the 19th February 1988 Mr Troy wrote to Mr O hUallachain stating that his client was agreeable to a valuation of £17 and the Commissioner agreed to reduce the rateable valuation to £17.

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 valuations 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 hereditament is situated.

Sutton Cross is a well know 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 that 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 adequate 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 no 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 Mr O hUallachain's opinion he believes the valuation of £17 as fixed by the Commissioner is fair and reasonable and is not excessive or inequitable and the correspondence from Mr Troy supports his opinion.

It is the opinion of the Tribunal that an agreement was reached between Mr Troy ARICS of Mason Owens & Lyons, acting on behalf of Tavmark Ltd. and the Commissioner of Valuation at £17.00.

The Tribunal believes that the rateable valuation of £17 is correct.

