

Appeal No. VA88/0/380

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

**Kay Lennox for Clothes Peg**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop 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 £45.

The appellant Mrs Kay Lennox is the proprietor of Melglen Ltd. trading as Clothes Peg and carries on business as a boutique at Unit 3, Sutton Cross Shopping Centre, Sutton, Dublin 13.

Mrs Lennox produced a written submission to the Tribunal and gave evidence along with her husband at the oral hearing which took place on the 5th December 1988.

In Mrs Lennox's submission she believed that the correct value for her unit would be £33.00. Her reasons for determining the above rate are as follows:

- (a) When buying her unit she believed the first floor was for office use instead a restaurant was opened trading only at night and therefore didn't attract any business to the centre.
- (b) A new entrance to the carpark for Superquinn was constructed directly across the road from the shop. Because of this the traffic is very heavy at this point and makes crossing the road to the shop very dangerous.
- (c) Because Superquinn is on the opposite side of the road the shops on that side have a higher profile and are frequented by more shoppers. People aren't inclined to cross the road.
- (d) There are double yellow lines outside which detract from the trading ability of the centre and makes it impossible to unload and deliver goods.
- (e) Sutton Cross is not sign posted. Many people pass through without realising they've been there.
- (f) It is a semi-rural area. This was proven when the area was relegated from the city to Co. Council.
- (g) Bus and dart services to the area are inadequate and infrequent.

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 at £50 in the 1987 annual revision.

On the 24th November 1987 Mrs Kay Lennox appealed to the Commissioner and Mr D O hUallachain was directed by the Commissioner to inspect the hereditament and report. Having considered his report the Commissioner reduced the valuation to £45.

In Mr O hUallachain's opinion the net annual value of the hereditament is not less than £10,750.

The rateable valuation devalues as follows:

62 square metres at 70p = £43.40.

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.

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 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 that any signposting would be superfluous. The timber hoarding 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 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 business 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.

The Tribunal has great sympathy with Mrs Lennox and the other shop owners. There seems to be great dissatisfaction for the shop owners due to the fact that there is a poor public transport service to the area, a large degree of vandalism in the evening because of poor lighting and infrequent patrolling of the area by the gardai.

The Tribunal would wish that a copy of this report be sent on to the Local Authority in the hope that some improvements be made to the area.

But, however, the Tribunal is reminded of its decision in the case of J.B. Kelly versus Commissioner of Valuation, Unit 1, Sutton Cross Shopping Centre, Sutton, Dublin 13, where the premises devalued at 75p per square metre and in the case of Unit 2 where the Commissioner has devalued the premises at 70p per square metre. The Tribunal is not to be taken as laying down that there can be a slavish adherence to so much per square metre or as a talisman to determine a correct value. It is an indicator which will be employed together with other criteria.

Taking all the circumstances into consideration the Tribunal has come to the conclusion that the correct rateable valuation is £45.00.