

Appeal No. VA88/0/403

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

**Griffith & McMorrow**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Licensed House at 5 Mount Street, Claremorris, Co. Mayo

**B E F O R E**

**Paul Butler**

**Barrister (Acting Chairman)**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 20TH DAY OF JANUARY, 1989**

By notice of appeal dated 26th day of August, 1988, the appellants appealed against the respondent's decision fixing the rateable valuation of the above described hereditament at £27.

At the oral hearing held in Galway on the 11th January, 1989, the appellant was represented by Patrick Nerney, Rateable Valuation Consultant, Valuer & Auctioneer, Mr Stephen Roche, BL and Mr McEllin, Solicitor. Mr McMorrow also attended the oral hearing. Mr Stephen Dervan, a valuer in the Valuation Office holding a B.Agr. Science degree with 3 years experience represented the respondent. All parties gave oral evidence at the hearing.

The valuation history of the property is as follows:-

The property was first valued as a licensed premises in 1897 -R.V. £10. No further revision of valuation took place until 1987 - a gap of 90 years - when the County Council listed the property to "value alterations for Mr McMorrow". The valuation was fixed at £27 on revision and this was subsequently appealed by Mr McMorrow, the rated occupier.

Mr Dervan was deputed by the Commissioner to inspect the property and report to him. Having considered his report the valuation was affirmed at £27. This in turn was appealed to the Valuation Tribunal by Mr Patrick J. McEllin & Son, Solicitors, acting on behalf of the owner Mr Michael Griffith, on the grounds that the valuation was excessive.

In evidence Mr McMorrow stated that the licensed premises opposite the subject premises was sold for £48,000 and that he himself purchased the adjoining premises to the subject premises for the sum of £32,000.

In his evidence Mr Dervan stated that he and Mr Nerney were in agreement on the rateable valuation of the buildings at £15 but felt that a rateable valuation should be placed on the license.

The Tribunal is of the opinion that because the premises are licensed that this would lead to an increase in the rental value. Therefore, the Tribunal is of the opinion that the net annual value of the subject premises is £5,000 and that the rateable valuation should be fixed at £23.