

Appeal No. VA88/0/404

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

**Brendan T Muldowney & Company**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Lot 86a, Main Street, Mohill, Co. Leitrim

**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 13TH DAY OF JANUARY, 1989**

By notice of appeal dated 2nd day of August, 1988, the appellants appealed against the respondent's decision fixing the rateable valuation of the above described hereditament at £8.00. Mr Brendan T Muldowney, Solicitor, 7 Church Street, Longford, submitted a written submission to the Tribunal but did not appear at the oral hearing held in Galway on the 11th January, 1989.

In his written submission he stated that the letting valuation is now £10 per week. It would be impossible to let these offices to anybody else (the occupier at present is one of the owners of the

building) as during the day there is constant and persistent loud noise from the restaurant and takeaway downstairs coming from the juke-box and the odour from food penetrates the office.

The valuation history of the premises is as follows:-

These first floor rooms originally formed part of the residential element of a hereditament described as "Licensed house, shop, stores, yard and small garden". A "licensed house" business was carried on here for many years in the building fronting onto Main street, together with a builders providers business carried on in the buildings fronting onto Hyde Street. The entire had a rateable valuation of £73 from 1964 up to and including 1986.

During 1987 revision it was found that the property had been sold, price unknown, and that it was now in several different occupations.

The subject property was described as follows:-

"Occupier 'Brendan Muldowney'; Immediate Lessor 'In fee'; Description 'Offices, stores (disused) and yard'; Rateable Valuation £20."

This was appealed and Mr John Smiley, a valuer in the Valuation Office with 13 years experience, was appointed to inspect and report. Resulting on his report, the Commissioner amended the lot to read as follows:-

"Occupier 'Brendan Muldowney & Co.'; Immediate Lessor 'Marion Shoe Boutique Ltd'; Description 'Offices'; Rateable Valuation £8.00".

Mr Smiley presented a written submission on the 3rd of January, 1989 and gave evidence at the oral hearing. In his oral evidence Mr Smiley stated that while Mr Muldowney only attended the office 1 day a week a secretary and solicitor attended the office 5 days a week.

It is the opinion of the Tribunal that the rateable valuation of £8.00 is fair and affirms the respondent's decision.