

Appeal No. VA90/1/015

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

Elizabeth Hayden

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop situated at Lot No. 26a, Florence Road, Bray, Co. Wicklow

B E F O R E
Henry Abbott

Barrister Chairman

Mary Devins

Solicitor

Padraig Connellan

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
DELIVERED ON THE 27TH DAY OF JULY, 1990.

By notice of appeal dated the 27th day of April, 1990, the appellant appealed against the determination of the respondent fixing the rateable valuation of the above described hereditament at £40.00.

The hereditament is a retail shop premises containing a floor area of 27 sq m. and is situated at Florence Road, Bray, Co. Wicklow off the Main Street.

The property was revised in November 1989 and the rateable valuation was fixed at £40.00. Following the first appeal and subsequent inspection the valuation was affirmed by the Commissioner of Valuation. The appellant lodged an appeal to the Valuation Tribunal on the 27th of April, 1990.

At the oral hearing which took place on the 25th day of July, 1990, Mr. Patrick Hayden, husband of the appellant appeared on her behalf and submitted copy letters dated the 29th of May, 1990 and 20th July, 1990 received from Bray Urban District Council. Mr. Michael Slattery who is a district valuer with 22 years experience in the Valuation Office, made a written submission dated the 13th July, 1990 and appeared on behalf of the respondent.

Mr. Hayden gave evidence that the property was held on lease for 35 years commencing on the 1st of September, 1989 at an annual rent of £6,500 with five-year reviews and that a premium of £5,000 was paid for the said lease. He said that the business of selling high class sweets was set up at about that time. He drew attention to the comparison valuations contained in the letters, above referred to, which he received from the Bray Urban District Council and stated that in particular, the premises of Joseph Molloy at 29a and 30 Florence Road is many times the size of the premises, the subject matter of the appeal. He stressed that the area and location of his wife's premises does not warrant a valuation of £40 and pointed out that the area opposite on Florence Road is completely non commercial. He further stressed that the business was new and would take some time to establish and that it was run by his wife and labour provided by his family. Mr. Hayden felt that a valuation of £20 to £24 would be fair and reasonable. He emphasised that the commodity sold in the shop is high class Belgian confectionery and that the appellant must arrange to have the goods collected at the Belgian factory, packed and flown to Dublin where it had to be collected, displayed and sold within a week. He stressed that they could not afford to employ hired help, at this stage and that it cost about £3,500 plus the cost of air conditioning, to set up the business.

Mr. Slattery elaborated on his written submission and he referred the Tribunal to the comparisons contained at page five. He said that the premises at 41A Castle Street, Bray was

a news agency with a floor area of approximately 43.8 sq. m. and that the property at Dublin Road, Bray had a floor area of 72 sq. m. and the betting office at 22/23 Dublin Road, Bray had a floor area of 98.5 sq. m.

The Tribunal is not satisfied that the annual rent of £6,500 is totally objective in view of the fact that the business is new, that the lease is new and that trade, which is off beat, has yet to be fully established with the help of voluntary family labour. The Tribunal is satisfied that the comparisons offered by Mr. Slattery are not fully valid in that the first comparison consists of a news agency of a far greater size and that therefore does not form a fair comparison. Likewise in relation to the other two comparisons which are far greater in size and enjoy a better location.

In all the circumstances the Tribunal has decided that the correct rateable valuation of the premises is £33.00.