

Appeal No. VA90/2/027

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

Joseph Gilsenan

APPELLANT

and

Commissioner of Valuation
RESPONDENT

RE: Lot No. 179a, Rathmines Lower, E.D. Rathmines West F, County Borough of Dublin
Quantum - Tone of the list

B E F O R E

Paul Butler

Barrister (Acting Chairman)

Mary Devins

Solicitor

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF NOVEMBER, 1990

By notice of appeal dated the 16th day of July 1990, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £45 on the above described hereditament.

The grounds of appeal as set out in the notice of appeal are as follows:-

1. The valuation is inconsistent with the valuations of similar properties and property in general in the area.
2. The valuation is excessive having regard to the lack of amenities in the area, i.e. car parking, street cleaning.
3. The valuation is excessive and does not reflect the annual letting value of the property.

The Property

The subject hereditament is situate on the western side of Rathmines Road Lower directly opposite the entrance to the Swan Shopping Centre and it comprises the hall floor of a three-storey over basement terrace building with two offices, a w.c., and a waiting area/hallway.

Valuation History

Prior to the revision of 1989 the property was previously revised in 1965 and consisted of two separate valuations (1) House (part of) apartments, office and small garden with an R.V. of £49 and (2) Flat (ground floor) with a valuation of £16.

In 1989 the property was listed to value office use and on inspecting the property the revising valuer found that the 1st and 2nd floors were let out in bedsits, the hall floor was occupied by Gilsenans Solicitors and the basement flat formerly described as the ground floor flat was occupied by Mr Joseph Gilsenan.

Three new lots were created - lot 179a was described as offices (hall floor) and valued at £45. Lot 179b known as the basement flat was valued at £16 which coincided with its previous valuation. While lot 179c was valued at £30 and described as house (as apartments) (1st and 2nd floors).

The valuation of lot 179a was appealed by Mr Gilsenan and no change was made by the appeal valuer. This valuation of £45 is now the subject of this Valuation Tribunal appeal.

Written Submissions

The appellant, in an undated written submission (received by the Tribunal on the 24th October, 1990) submitted, inter alia, that the rateable valuation of £45 reflects a rental value of £16.50 per square foot for November 1988 in accordance with the principles adopted by the Valuation Office. Such a rental value, he submitted, is totally unrealistic for the area. £8 per square foot is a more realistic figure and would indicate a rateable valuation of £22 in accordance with Valuation Office principles of assessment. He listed four comparisons which are set forth in a submission, a copy whereof is annexed to this judgment at Appendix "A".

Mr Colman Forkin B.Sc. (Surveying) A.R.I.C.S., a valuer with nine years experience in the Valuation Office presented an undated written submission (received by the Valuation Tribunal on the 18th October, 1990). A copy of the said submission is annexed to this judgment at Appendix "B". Mr Forkin offered three comparisons which showed rentals varying from £12 to £15 per square foot.

Oral Hearing

The oral hearing took place in Dublin on the 26th October, 1990. Mr Gilsenan appeared on his own behalf and Mr Forkin represented the respondent. Mr Gilsenan went through his written submission and emphasised that his comparisons were premises situate close to the subject premises and that they all had a rental per square foot of approximately half the rental reflected in a rateable valuation of £45. He further made the point that his premises had not got planning permission, as the same was not required because they were part of his private residence.

Mr Forkin gave evidence in accordance with his written submission and laid emphasis on his first comparison, that of Messrs Cathal O'Neill & Co., Solicitors at 56a Upper Rathmines Road.

The Tribunal has taken all of the foregoing into consideration and is led to the inescapable conclusion that the four comparisons in Lower Rathmines Road offered on behalf of the appellant are the most useful because of their proximity and similarity to the appellant's premises. On the basis of the measurements given at page 6 of Mr Forkin's submission, the Tribunal finds that an appropriate net annual value would be in or about £4,200. There being no dispute on the .63% formula, the Tribunal determines that the rateable valuation of the subject hereditament should be £26 and so fixes it.