

Appeal No. VA90/3/002

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

Frank Glynn

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Funeral Parlour, Yard and Garden at Lot No. 31 - 36 High Street, Tuam, Co. Galway

B E F O R E

Padraig Connellan

Solicitor (Acting Chairman)

Brian O'Farrell

Valuer

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 14TH DAY OF MARCH, 1991

By notice of appeal dated 17th September 1990, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £25.75 on the above described hereditaments.

The grounds of appeal as set out on the Notice of appeal are that the description is incorrect as the building includes domestic apartments - that the old house was not suitable for a funeral parlour so he had to build an extension at the rear to accommodate same. That the top floor was retained as apartments. That the valuation is excessive when compared with other

local funeral parlours e.g. an adjoining premises at £15.00 and the Dunmore funeral parlour - R.V. £12.00

The Property

The subject property is situated on the northern side of High Street in a secondary commercial trading position. It comprises a detached 2 storey building of rubble masonry and slate construction with a modern single storey concrete and slate extension to the rear. It has a tarmacadam yard to the rear of the building. The accommodation is as follows:-

Ground Floor: Entrance hall and two rooms in use as stores. The single storey extension accommodates a mortuary, reception area, w.c. and covered drive in.

First Floor: Landing with two large rooms and one small room.

The gross external floor area is approximately 2663 sq. ft.

Valuation History

The property was first valued in 1947 at £17.00 rateable valuation. In 1989 the County Council listed the property for revision following a change of use and the construction of an extension. The valuation was then fixed at £30.00. Following a first appeal to the Commissioner of Valuation the rateable valuation was reduced to £25.00 and it is against this that the appellant appeals to the Valuation Tribunal.

Written Submissions

A written submission was received from the appellant on 28th of February 1991. In this submission Mr Glynn said that he purchased the house and land because of it's location

adjacent to a large car park, rather than for the value of the house itself and also because there was only one other morgue in Tuam. The other morgue is attached to the Grove Hospital and that time the Rev. Mother of the Grove informed all undertakers in Tuam that if and when someone built a funeral home the hospital morgue would only be available for people dying in the hospital. Mr Glynn said the house was not suitable for a funeral home and he knocked the back kitchen and bathroom and built onto the rear to accommodate the funeral home. He said that most of the old house is unused as a funeral home because it would be unsuitable. Mr Glynn said that since 1986 another funeral home has been built about 200 yards away from his premises and that the Matron in the Grove Hospital allows the morgue there to be used by various undertakers. Mr Glynn said that he was told by the appeal valuer that he would be allowed for the living accommodation portion if it was not being used in connection with the funeral parlour business. However, this did not prove to be the case. He said that he discovered that the rateable valuations of three other funeral parlours were lower than his as follows:-

- a) Byrnes Funeral Home - R.V. £15.00
- b) Glynn's Dunmore, built about 1987/8 - R.V. £12.00
- c) Ryders Headford, which is larger than the subject premises - R.V. £21.00.

Mr Glynn makes the point that there are more funeral parlours in Tuam and its surrounding area than in the city of Galway. Mr Glynn said that he considers the rateable valuation excessive and that he would also claim residential status for the relevant portion of the old house.

A written submission was received from Mr John Colfer, A.R.I.C.S. a valuer in the Valuation Office on behalf of the respondent on the 7th March 1991. In this Mr Colfer said that negotiations were carried out with the appellant at First Appeal stage at which time all

relevant comparisons and grounds of appeal were considered. He said that as a result of these negotiations an agreement to a reduction in valuation to £25 was reached with the appellant. Mr Colfer enclosed a copy of the letter of agreement dated 21st June, 1990 from the appellant, he also supplied details of the comparisons specified by the appellant. Mr Colfer said that at the time of inspection at both revision and First Appeal stages no part of the building was in domestic use. Mr Colfer outlined how he calculated the rateable valuation on the subject premises as follows:-

The rateable valuation of £25.00 was assessed at .5% of the Nett Annual Value of the premises. The N.A.V. was determined having regard to the purchase price and the recent determination of rateable values on similar properties.

Valuation:

Ground Floor:	1797 sq ft @ £2.25 =	£4,043
First Floor:	866 sq ft @ £1.25 =	<u>£1,082</u>
		£5,125
	@ 1/200 = £25.62	Say £25

Mr Colfer attached details of the comparisons of funeral parlour and garden, occupier Christopher Byrne, 42 High Street, Tuam and funeral parlour, occupier Frank Glynn, Barrack Street, Dunmore. The details of these comparisons are attached as Appendix A.

Oral Hearing

The oral hearing took place in Galway on the 12th March, 1991. Mr Glynn, the appellant, represented himself and Mr John Colfer represented the respondent.

It was a matter of undisputed evidence that the appellant agreed with the respondent on a reduction in valuation from £30.75 to £25.75. This agreement was confirmed in writing by

letter dated the 21st June, 1990 from the appellant to the Commissioner of Valuation. The appellant submitted that he was not bound by the agreement entered into by him because he was not aware of valuations on similar, recently built funeral parlours, one of which is located in Tuam and the other in Dunmore at the time of the agreement. Mr Colfer submitted that he was so bound.

The Tribunal, having considered the matter has come to the view that the appellant is estopped by reason of the said agreement. The Tribunal therefore affirms the valuation of £25.75.