

Appeal No. VA90/3/092

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

**Christopher Collins**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Premises at 63 O'Connell Street, Ennis, Co. Clare

**B E F O R E**  
**Henry Abbott**

**Barrister Chairman**

**Paddy Farry**

**Barrister**

**Joe Carey**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 27TH DAY OF MARCH, 1991**

By notice of appeal dated 28th day of September, 1990, the appellant appealed against the decision of the respondent determining the valuation of the above hereditaments at £75.00.

The property is situated near the southern end of O'Connell Street, Ennis, Co. Clare on the opposite side of the road from the back or side of the "Old Ground Hotel".

## VALUATION HISTORY

1. From 1949, this property, described as "House, shop, off & yard" had a rateable valuation of £40.
2. In 1975, because of the building's poor state of repair and the fact that only part of the ground floor was capable of beneficial occupation, the rateable valuation was reduced to £27.
3. In 1989, following substantial improvements to the building, the hereditament was listed by the Local Authority for revision of valuation.
4. On revision the rateable valuation was fixed at £75 and the description shown as "Shop, stores and yard".

## WRITTEN SUBMISSIONS

The appellant presented a written submission in the form of a letter dated the 19th of March, 1990 (this should read 19th March, 1991) a copy whereof is appended to this judgment at Appendix A. In his submission the appellant said that he cannot afford an increase of the magnitude in question in one year. He summarised what he described as his rate of increase over ten years as follows:-

"1982 .. .. Rates £111.15

1989 .. .. Rates £375.30

An increase of 340% over a period of seven years.

1991 .. .. Rates £1,807.10

An increase of 480% in two years."

The appellant went on to say that his boundary wall runs on to the Urban Renewal Area, where no rates have to be paid. He said that the Government are asking employees to settle for and accept a 6% increase over three years, and yet they are demanding an increase of up to 500%

from his business. The appellant concluded his submission by saying that the foregoing situation makes him regret keeping his business looking so well, and improving it every year where possible. He said that had he stayed in Parnell Street where he had started his business seventeen years ago, he would not have had to pay any rates.

Mr Shay Aylward, B.Comm, a Valuer with 17 years experience in the Valuation Office and a graduate of the Association of Certified Accountants, presented a written submission on behalf of the respondent dated the 26th of February, 1991. A copy of Mr Aylwards submission is annexed to this judgment at Appendix B.

In the course of his written submission, Mr Aylward commented on the appellants grounds of appeal as follows:-

"At First Appeal stage, appellant stated that he considered the revised valuation figure of £75 to be correct and fair.

However he also stated that his business could not afford an increase of 300% in it's rates bill and that the increased liability should be introduced gradually over a few years. In support of his claim of inability to pay, he provided a copy of his accounts for the year ending 31/12/87.

In his notice of appeal to the Valuation Tribunal, appellant states "that he does not object to the increase in the rate but to an increase of over 300% in one year".

Mr Aylward said that this is the same case as the one made at First Appeal stage, when it was pointed out to the appellant that the Valuation Office has no control in the question of the effective date for the introduction of the revised R.V. figure as a basis for the calculation of rates. Mr Aylward went on to describe the property, tenure thereof and measurements of the ground floor, first floor and the second floor. He said that it was in good repair throughout having being improved over a number of years. By way of general comment, Mr Aylward said that the

property is an attractive jewellery shop, well located at O'Connell Street, Ennis. While no on-street car parking is allowed on the adjoining section of O'Connell Street, the premises is only a short walk from nearby car parks. The jewellery shop, with extensive display cases, is attractively furnished internally. The premises has only artificial light in rear ground floor area. Trophy display area at first floor level is also attractively finished, while the second floor provides standard storage area.

Mr Aylward estimated the N.A.V. of the subject premises as follows:-

|              |           |                   |                     |
|--------------|-----------|-------------------|---------------------|
| Ground Floor | Shop      | 513 sq ft @ £16   | per sq ft = £ 8,208 |
|              | Opticians | 371 sq ft @ £ 6   | per sq ft = £ 2,226 |
|              | Rooms     |                   |                     |
|              | Workshops | 775 sq ft @ £ 4   | per sq ft = £ 3,100 |
|              | Store     | 262 sq ft @ £ 2   | per sq ft = £ 524   |
| First Floor  | Display   | 866 sq ft @ £2.50 | per sq ft = £ 2,165 |
| Second Floor | Store     | 534 sq ft @ £ 1   | per sq ft = £ 534   |
|              |           |                   | £16,757             |

Applying the percentage 0.5% Mr Aylward arrived at a rateable valuation of £75.00

Mr Aylward offered a comparison of a jewellers shop, occupied by Joseph Maurer & Sons Ltd., which is situated at 72.72a on the same street.

## ORAL HEARING

The oral hearing took place at Ennis on the 26th March, 1991. The appellant appeared on his own behalf and Mr Aylward appeared on behalf of the respondent.

Mr Collins in evidence reiterated his written submission and said, inter alia, that he does not disagree with the Commissioners valuation at all. He said that he simply cannot pay the rates which have increased by 1700% in seven years. Mr Collins produced his bank statements in respect of both current and term loan, and the same showed that he was heavily in debt. He also referred to the accounts "not audited" copies of which are contained in Mr Aylwards submission above referred to. Mr Collins said that he has eight people employed - five of his family and three other people. He said that he has to have three weeks turnover to pay the increase in rates.

Mr Aylward reiterated all he had to say in his written submission. He emphasised that Mr Collins did not disagree with his figures, merely argued the increase was too great. Mr Aylward accepted that Mr Collins premises was further from the centre of town than the comparison provided but he argued that there were parking facilities close to Mr Collins premises

## **FINDINGS**

The Tribunal accepts that the respondent in determining the rateable valuation of the premises acted fairly and reasonably. The Tribunal must, however, make its own determination of the rateable valuation. Taking into account the fact that the comparison premises would appear to be more central and, therefore, somewhat better located than the subject premises the Tribunal considers that a fair and reasonable valuation for the subject hereditaments to be £70.00. and so determines.