

Appeal No. VA90/3/094

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

**Nicholas & Nancy Moore**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop & stores at Lot 20, The Mall, Tralee, Co. Kerry

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

**Barrister Chairman**

**Mary Devins**

**Solicitor**

**Padraig Connellan**

**Solicitor**

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

By notice of appeal dated 1st day of October, 1990, the appellant appealed against the determination of the Commissioner of Valuation in fixing the rateable valuation of the above described hereditaments at £50.

The grounds of appeal as set out in the notice of appeal are that no exterior alterations have been carried out on the premises in its 150 years existence. A new roof is required and all stone walls should be rebuilt. There is considerable dampness throughout.

### **The Property**

The subject premises is situated at The Mall, Tralee, adjacent to The Square. Its accommodation consists of

Ground floor	294 sq. ft.
1st floor	215 sq. ft.
2nd floor	211 sq. ft.
Attic	114 sq. ft.

### **Written Submissions**

A written submission was received on the 26th February, 1991 from Mr William H. Giles & Co on behalf of the appellant. Mr Giles listed five comparisons and gave details of their accommodation, location, use and rateable valuation. The details of these comparisons are attached at Appendix "A".

A written submission was received on the 20th February, 1991 from Mr Declan Lavelle on behalf of the respondent. Mr Lavelle outlined the valuation history of the subject and outlined how he arrived at a rateable valuation of £50 for the subject premises as follows:-

Ground floor retail	294 sq ft @ £29.00 =	£ 8,526
1st floor retail	215 sq ft @ £ 4.00 =	£ 860
2nd floor office/store	211 sq ft @ £ 2.00 =	£ 422
Attic store	146 sq ft @ £ 2.00 =	<u>£ 292</u>
		£10,100

or

Rent passing fixed 1986	£9,000
Say 10% increase since 1986	£9,900

Say NAV                      £10,000

RV/NAV ratio   0.5%

£50.

### **Oral Hearing**

The oral hearing took place on the 26th February, 1991 in Tralee. Mr W.T.N. Giles of Messrs Wm.H. Giles & Co Ltd Auctioneers and Valuers Tralee, Co Kerry represented the appellants and Mr Declan Lavelle represented the respondent.

Mr Giles outlined the condition of the premises saying that it is in a very poor state of repair needing a new roof, walls and floors and in doing so elaborated on his written submission. He referred to the comparisons at Denny Street, Abbeycourt, Old Abbey Court, The Mall and The Square all in Tralee stressing that the size and poor condition of the appellants property is incomparable with any of these properties.

Mr Lavelle pointed out that the appellant is the landlord of the premises which is let at the annual rent of £9,000 subject to review in 1991 when he expects that a modest increase of 10% would be forthcoming and pointed out that the premises is located in the prime trading area of Tralee. He said that he has valued the property having had regard to its actual poor condition and excellent location.

### **Findings**

The Tribunal is satisfied that the N.A.V. of the premises is established by the rent received by the appellant and that an increase of 10% thereon in 1991 would be quite reasonable and therefore affirms the rateable valuation of £50.

