

Appeal No. VA91/3/026

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

Shear Success Palmer

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Hairdressing Salon at Lot No. 1IJK/Unit 7 Woodfarm, Palmerstown Shopping Centre,
Palmerstown West, Co. Dublin

Quantum - Valuations to remain in place for five years if circumstances unchanged

B E F O R E

Henry Abbott

Barrister Chairman

Padraig Connellan

Solicitor

Joe Carey

P.C. M.I.A.V.I.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 8TH DAY OF JANUARY, 1992

By notice of appeal dated 9th day of October, 1991, the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £60 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that the Rateable Valuation is excessive and inequitable in view of the situation and other factors, Rateable Valuation should have remained at the original valuation.

The Property

The subject property consists of a ground floor shop unit with an area of approximately 680 square feet. It is part of the Palmerstown Shopping Centre which is situated on the western side of Kennelsfort Road Upper which joins the Ballyfermot Road to the Lucan Road.

Valuation History

The subject unit was valued under the 1989 revision at £50. This was appealed to the Commissioner of Valuation who made no change in amount of £50. The subject property was again listed for revision in 1990 and the Rateable Valuation was increased from £50 to £63. On appeal to the Commissioner this was reduced to £60. It is against this determination of the Commissioner of Valuation that this appeal now lies with the Tribunal.

Written Submissions

A written submission was received on 6th January, 1992 from Mr. Tony Brooks of Tony Brooks and Company, Valuation Rating and Property Consultants on behalf of the Appellant. Mr. Brooks said that the ground floor of the shopping centre comprises 13 units and a Super-value Supermarket. The subject is a centre of terrace unit. He said that the Net Annual Value of the subject property is agreed with the Valuation Office at £9,500 per annum. Mr. Brooks then set out a number of reasons why in his opinion the Rateable Valuation should be restored to the 1989 level as follows:

- 1) there was no change in the centre to warrant the increase from £50 to £60.
- 2) the centre had deteriorated between the relevant dates for a number of reasons which he sets out in his precis including the opening of the Tallaght Town Centre Shopping Centre in September 1990, the opening of other centres and conversions at Lucan and Ballyfermot. He said that the disappointing take-up on the units in

the centre generally coupled with the increased opposition from surrounding large and small centres has resulted in a disappointing early start for the centre.

A written submission was received on the 23rd December, 1991 from Mr. Coleman Forkin, a Chartered Valuation Surveyor in the Valuation Office on behalf of the Respondent. In this Mr. Forkin outlines the valuation history of the subject property and comments on the Appellants grounds of appeal. Mr. Forkin states that Mr. Tony Brooks agreed a Net Annual Value of £9,500 on the subject property. It was on this basis that the Rateable Valuation of £60 was calculated and Mr. Forkin sets out his calculation of the Rateable Valuation as follows:

<u>Unit 7</u>	Zone A 410 sq ft @ £17.00 psf = £6,970
	Zone B 270 sq ft @ £ 9.00 psf = <u>£2,430</u>
	£9,400
	Say £9,500
Est NAV £9,500 x .63% = £59.85, say £60.00	

Oral Hearing

The oral hearing took place in Dublin on the 8th January, 1992. Mr. Brian Sherry, Solicitor appeared for the Appellant and Mr. Coleman Forkin appeared for the Respondent. Mr. Tony Brooks B.Agr.S.C., M.I.A.V.I., Rating Consultant and Auctioneer gave evidence on behalf of the Appellant and Mr. Martin Kelly, Rating Consultant and Auctioneer also gave evidence and affirmed the contentions contained in the precis of evidence submitted by Tony Brooks and Company. The main contentions of the Appellant are that the Shopping Centre in which the subject premises are situated has never produced the potential which many persons taking units in the centre would have expected on first purchasing or renting a unit. There is undoubted competition from other Shopping Centres from Tallaght to less concentrated centres which have taken much of the commercial edge of the centre of the subject premises.

While Mr. Martin Kelly queried the applicability of the Fortunestown and Kilnamanagh comparisons contained in Mr. Forkin's precis, Mr. Forkin has countered that these comparisons are situated in centres which perhaps are more directly affected by the competition from the Tallaght Town Centre than the subject premises. While the Tribunal is prepared to accept Mr. Forkin's comment in relation to the difficulties of Fortunestown and Kilnamanagh being comparable to those of the centre of the subject premises, nevertheless the Tribunal must be mindful of the fact that there is no great evidence of buoyancy in the centre in relation to the subject premises. The Tribunal is mindful of the fact that the valuation of the subject premises and the other premises in the centre was fixed in 1989 by the Commissioner of Valuation, and while the Tribunal considers that it is appropriate that the Commissioner would endeavour to have an overall uniform valuation applicable to Dublin County, nevertheless the Tribunal considers that the sudden revision in 1990 has operated harshly on the occupiers of the subject premises and that the apprehension of the Tribunal in the appeal between North Kerry Milk Products and Commissioner of Valuation (Appeal No. VA89/24) is borne out by the experience of the Appellant in relation to one revision following immediately upon another. The Tribunal notes that the Appellants in this case have challenged the applicability of the 0.63% and have offered instead the ratio of 0.5%. In this case insufficient evidence has been offered in relation to lettings of a similar nature to the subject premises within the vicinity to enable the Tribunal to ascertain just exactly what ratio should be applicable in the case. Nevertheless, having regard to all the circumstances and in particular the judgment of the Tribunal issued in the North Kerry Milk Products case, the Tribunal finds that the valuation of the subject premises should be reduced to its former Rateable Valuation of £50.