

Appeal No. VA92/2/015

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

Carpet Boutique Limited t/a Carpetland

APPELLANT

And

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. 21/38F Clondalkin, Ward of Clondalkin, Co. Dublin
Quantum

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Mary Devins

Solicitor

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 29TH DAY OF JULY, 1992

By notice of appeal dated the 19th day of March, 1992, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £75 on the above described hereditament.

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

- 1) "The premises have been substantially devalued by alterations carried out by Power Supermarkets Limited t/a Quinnsnorth. A canopy erected and then extended, interferes with day to day business. A further building has been erected to the rear of my premises which effectively deprives my store of a fire escape. Druker Fanning & Company assess the value of the lease as being reduced to nil.
- 2) With the opening of "The Square" in Tallaght, trading has dropped dramatically. After shopping centres in Palmerstown, Rathcoole, Lucan, Nutgrove, Naas Road (Texas Centre) have eroded turnover for the trading community of Clondalkin.
- 3) Clondalkin is accepted as probably the highest unemployment area in Co. Dublin.
- 4) A new shopping centre on the site of Clondalkin Paper Mills will finish the existing Clondalkin Shopping Centre, which realistically consists only of Pennys, Carpet Boutique, Quinnsnorth and Power Dry-Cleaners.

Description:

The premises consists of a standard shopping centre unit at Clondalkin Shopping Centre adjoining Quinnsworth and Penneys and fronting onto a large carpark in Clondalkin Village. The Centre consists of four units, namely Quinnsworth, Penneys, Power Dry- Cleaners and the subject unit. The premises are used for the sale of carpets, floor coverings and, it emerged from the evidence, curtains as well. The shop is some 834 sq.ft. and there is a toilet of some 38 sq.ft.. The gross shop frontage is 19½ feet.

Valuation History:

The premises was first valued in 1970 when a rateable valuation of £80 was set at revision and was not appealed. In 1985 the rateable valuation was appealed and ultimately was fixed at £60 by the Circuit Court in 1987. In 1990 the entire Shopping Centre was listed for revision as part of a comprehensive revision of shopping centre units and a rateable valuation of £75 was fixed. No change was made on first appeal.

Written Submissions:

Mr. Patrick McMorro, a Valuer with the Valuation Office presented a written submission dated the 15th July, 1992. The same is appended to this judgment as Appendix A. Mr. McMorro's said submission is a detailed and well-presented exposition of the Respondents case and should be read in conjunction with this judgment. Mr. McMorro calculated the Net Annual Value of the premises to be £12,000 and applying a fraction of .63%, found that the rateable valuation should be £75.60 - say £75.00.

Mr. Esmond Coughlan, on behalf of the Appellant, did not present a written submission but presented the Tribunal with the following documents, namely:-

- 1) a copy letter dated 10th July, 1992 from the Bank of Ireland giving turnover figures.

- 2) a copy letter dated 15th July, 1992 from Messrs. McQuillan Kelly & Company, Chartered Accountants, certifying turnover figures.
- 3) a report from Messrs. Druker Fanning & Partners dated 28th September, 1989.
- 4) a report dated the 28th August, 1989 from P M Ging, Architect.
- 5) a letter dated 23rd November, 1989 from P M Ging, Architect.

Documents 3, 4 and 5 are annexed to this judgment at Appendix B.

Oral Hearing:

The oral hearing took place in Dublin on 22nd July, 1992. Mr. Coughlan appeared on behalf of the Appellant and Mr. McMorrow appeared on behalf of the Respondent. Mr. Coughlan argued that the Circuit Court had fixed the rateable valuation at £60 back in 1987 and that since then his business had suffered a downturn, so that now there were seven specialist carpet shops within a radius of two miles and five more within a radius of four miles. He explained the large turnover figure for 1989 as representative of five large contracts each for between £20,000 and £25,000. Business was further adversely affected by the opening of The Square in Tallaght.

Mr. Coughlan said that the rent was £8,600 at present but, in answer to the Acting Chairman, indicated that he thought £10,000 to be a fair Net Annual Value on the relevant date.

Mr. McMorrow gave evidence in terms of his written submission and did not go through it all having being satisfied that the Tribunal were aware of all its contents. He said that the premises were in a prime location by Clondalkin standards and that change in rateable valuation arose entirely because of a general review of valuations in the area.

Determination:

The Tribunal are most impressed by the work put into this case by Mr. McMorrow and it is satisfied that he has been fair and reasonable and has used the correct methods in determining the rateable valuation of the subject premises. The fact is, however, that as recently as 1987 the Circuit Court found an appropriate valuation to be £60 and nothing has changed since then to interfere with that finding save only that it is accepted by the Appellant that a fair and reasonable Net Annual Value would be £10,000.

Mr. McMorrow has produced evidence to show a relationship between Net Annual Value and rateable valuation by the application of .63% in the general area and accordingly, it is determined the rateable valuation of the subject premises should be fixed at £63.