

Appeal No. VA92/2/023

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

**Paul McLoughlin**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop and Garage at Lot No. 7, Ballaghaderreen, Co. Roscommon  
Quantum

**B E F O R E**  
**Mary Devins**

**Solicitor (Acting Chairman)**

**Brian O'Farrell**

**Valuer**

**Joe Carey**

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

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

By notice of appeal dated the 23rd day of March, 1992, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation on the above described hereditament at £40.

The grounds of appeal as set out in the Notice of Appeal are that "the business does not make a profit in any way near the amount of rates demanded."

**Written Submission:**

Mr. Christopher Hicks submitted his written submission to the Tribunal on the 10th of August, 1992 on behalf of the Respondent. He described the property as a new filling station and workshop just outside Ballaghaderreen. He said that it is a basic industrial building of concrete with steel cladding used for the repairs of cars and farm machinery. He said there is a small forecourt shop of 390 sq.ft. and tank capacity of 12,000 gallons with petrol sales of 114,000 gallons p.a.. Mr. Hicks set out his method of arriving at the rateable valuation as follows:-

Fuel Sales	114,000 gallons p.a. @ 3p =	£3,420
Workshop	911 ft <sup>2</sup> @ £2 =	£1,822
Shop	390 ft <sup>2</sup> @ £4 =	<u>£1,560</u>
	N.A.V. =	£6,802
	£6,802 @ .63% =	£42.85
	R.V. =	£40

He also included two comparisons and an analysis of rateable valuations in Co. Roscommon and these are attached as Appendix "A" and "B" respectively.

**Oral Hearing:**

At the oral hearing which took place in Galway on the 8th September, 1992 the Appellant appeared on his own behalf. The Respondent was represented by Mr. Christopher Hicks, Appeal Valuer, of the Valuation Office.

Mr. McLoughlin gave evidence that while the fuel sales in 1989 were in the region of 114,000 gallons p.a., due to the decrease in employment in the town, particularly in the Halal Meat Packers and the Hoffner factory, his sales were now going down.

He stated that the shop attached to the premises did virtually no business and that he himself was mainly employed, carrying out small repair jobs in the adjoining workshop.

In relation to the comparisons put forward by the Respondent, Mr. McLoughlin stated that Staunton's petrol station on Barrack Street, Ballaghaderreen was in a prime location, had much greater fuel sales than the subject and had been improved by the building of a new shop approximately 3 years ago.

Referring to the Respondent's second comparison, Mr. McLoughlin agreed that Castlereagh was a slightly less successful town than Ballaghaderreen but stated that these premises were situated on the Knock Road and benefited greatly from passing traffic.

Mr. Hicks, in evidence, said that he had valued the shop portion of the premises on the basis of its poor trading and had valued the workshop on a slightly higher basis than average because of its small area.

He said that the Appellant himself had agreed the capital value of the subject premises, based on the purchase price of £30,000 and the £70,000 spent on the development of the site.

He pointed out that his estimated N.A.V. of fuel sales at 3p per gallon was modest in view of the relatively small throughput.

**Findings:**

The Tribunal accepts the Appellant's evidence in relation to the general trading conditions in Ballaghaderreen but notes that the fuel sales figures are largely agreed by both parties.

The Respondent has given convincing evidence of his efforts to assess N.A.V. on an equitable basis, dividing the subject into three components; fuel sales, workshop and shop.

The Tribunal is somewhat reluctant to place great emphasis on the two comparative properties adduced by the Respondent. In the case of the first namely: Staunton's there seems to be some conflict of evidence in relation to the condition of the buildings and the Tribunal notes that these premises are again under 1st appeal, although of course it does not know the basis of said appeal.

In relation to the second comparison namely: Knock Road Service Station Limited in Castlereagh, while the tank capacity is 6,000 gallons which is half the capacity of the subject, this does not give any clear indication of fuel sales.

The Tribunal is satisfied that the subject premises are located in an area which cannot be said to be overly prosperous. Passing trade would be limited and the population of Ballaghaderreen as of so many Roscommon towns is small and unlikely to swell in the immediate future.

In all the circumstances, therefore, the Tribunal is of the opinion that the correct R.V. of the subject premises is £35 and so determines.