

Appeal No. VA92/2/033

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

**Cooltrim Oil Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Oil Depot and Yard at Lot No. 12B Cooltrimegish, E.D. Laragh, R.D. Castleblaney, Co. Monaghan  
Quantum

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

**S.C. Chairman**

**Mary Devins**

**Solicitor**

**Veronica Gates**

**Barrister**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 16TH DAY OF JUNE, 1992**

By notice of appeal dated the 19th March, 1992 the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £50.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that;-

- (1) The Oil Depot is situated in one of the most disadvantaged areas in the country. It is situated a minimum of seven miles from the nearest town Castleblaney.

- (2) The area is severely disadvantaged due to the proximity of the Border which has a very adverse effect on our Client's business as oil can be supplied by northern Companies at a much cheaper rate than their southern Counterparts despite the legality of the position this represents a real threat to our Clients business and development prospects.
- (3) The Infrastructure serving the depot is poor. The roads are second class and there are no other services provided by the Council.
- (4) The depot has only one underground tank which is split and not two underground tanks we understand that our Client may have been rated erroneously when assessing the level of the rates on the basis of two tanks.
- (5) The depot consists of a fore yard and garage for holding our Client's two oil lorries there is no retail trade carried out at the premises nor can our Client afford to employ a secretary to work at the depot because of the cost and unsuitable facilities.

### **THE PROPERTY**

The subject property is situated adjacent to Lough Egish Cross off the Carrickmacross to Ballybay Road. It consists of a new oil depot storing derv, gas oil kerosene and petrol.

### **VALUATION HISTORY**

The subject property was listed by Monaghan County Council for the 1990 revision and a rateable valuation of £50 was struck on the depot, and a rateable valuation of £2 on the land. Following a first appeal to the Commissioner of Valuation no change was made in the rateable

valuation of £50 on the oil depot while the rateable valuation of £2 on the land was put to "waste".

### **WRITTEN SUBMISSIONS**

A written submission was received on the 10th June, 1992 from Wilkie & Flanagan, Solicitors on behalf of the appellant. It included a letter from Mr. Vincent Hall of E.J. Hall Limited, Auctioneer, Valuers, Estate Agents. In this Mr. Hall said that the property contains a single storey 30' x 30' included in which there is a small office 15' X 9' and toilet, four over ground oil tanks and is currently being used as an oil distribution depot. He says that he finds that the rateable valuation is rather excessive due to the fact that another property in the centre of Castleblaney town is rated at a lower level. He supplied the comparison of Mc Elroy's Complex, Castleblaney.

A written submission was received on the 10th June, 1992 from Mr. Michael Slattery, B.Comm, M.A, District Valuer in the Valuation Office on behalf of the respondent. In this Mr. Slattery described the property and outlined the valuation history. He said that the appellant distributes "T.O.P." oil products from here to farmers and households in the area. He said that being situated at a crossroads has the advantage of shorter journies. He said that the total tank capacity is now;-

o/ground 4 x 12,000 gallons	=	48,000 gallons
u/ground 1 x 8,000 gallons	=	<u>8,000</u> gallons
		56,000 gallons

Mr. Slattery said that in arriving at the rateable valuation particular regard was had to the relationship of rateable valuation to rental levels in recently revised comparative properties in the area. He said that there is a net annual value of £10,000 per annum and by applying a .5% ratio

between rental values and rateable valuation yielded a rateable valuation of £50. Mr. Slattery supplied details of comparisons outlining the rateable valuation and their tank capacity for the following:

- (1) Supreme Oil Company Limited. Rateable Valuation £26.
- (2) Fourways Oil. Rateable Valuation £40.
- (3) Kilbane Oil Products. Rateable Valuation £45.
- (4) Hamill Oil Company Limited. Rateable Valuation £100.
- (5) O'Loughlin Oil Company Limited. Rateable Valuation £40.

### **ORAL HEARING**

The oral hearing took place in the Courthouse Cavan on the 16th June, 1992. Ms. Michelle Flanagan of Wilkie & Flanagan Solicitors appeared for the appellant and Mr. Michael Slattery appeared for the respondent.

Evidence was given by Mr. Gerry Finnegan, Manager of the appellant of the location of the subject premises in a rural location close to the Border with little passing trade. A family oil business was carried on involving Mr. Finnegan, his wife and brother. Two old oil lorries are used to deliver oil to a market in a mainly, 6 to 7 mile radius. The premises was recently constructed at a cost of about £50,000 with much of the work carried out by Mr. Finnegan himself. Mr. Finnegan claimed that the Border adversely affected trade.

Mr. Vincent Hall, Valuer at E.J. Hall Limited referred to Mc Elroys in Castleblaney as being a comparison which suggested a lower valuation.

Mr. Michael Slattery who is a Valuer of 24 years experience with degrees of M.A., B.Comm and Diploma in Public Administration differed with the appellants witnesses about the adverse effect of the Border. He offered the comparisons in his precis, and while it emerged that some were

more appropriate than others there appeared to be a rule of thumb applicable of £1 R.V. per 1,000 gallon storage capacity.

In the light of Mr. Finnegan's assertion that one of the 12,000 gallon tanks has not been connected or used for storage and this fact has not been challenged by Mr. Slattery, the Tribunal considers that this situation reflects the economic realities and capacities of the subject property in relation to many of the factors adverted to by the parties. In the light of the foregoing and considering all the circumstances of the case and the comparisons offered the Tribunal determines the valuation of the subject premises shall be £42.