

Appeal No. VA92/2/047

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

Cahill & Mannion

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Licensed house shop, petrol tanks, office, yard and garden at lot 27.28 Castleblakeney,
E.D. Castleblakeney, Co. Galway
Quantum

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Mary Devins

Solicitor

Joe Carey

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

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 9TH DAY OF SEPTEMBER, 1992

By notice of appeal dated the 27th day of March, 1992, the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation on the above described hereditament at £52.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation is excessive, inequitable and bad in law".

The Property:

The premises, which comprise a licensed house, shop, petrol tanks and offices, is situated in Castleblakeney about three-quarters of a mile from Mountbellew. The main building is an old two- storey structure which has been extended over the years.

Written Submissions

A written submission was received from Patrick J. Nerney, Rateable Valuation Consultant, Valuer and Auctioneer, on the 1st September, 1992 on behalf of the Appellants. In his submission Mr. Nerney set out the description of the property, valuation history, calculations of N.A.V. and R.V. and two comparisons.

Mr. Christopher Hicks of the Valuation Office submitted a written submission on the 10th August, 1992 on behalf of the Respondent. Mr. Hicks described the property, gave his method of calculating the Rateable Valuation and listed five comparisons.

Both written submissions form part of this judgment and are attached as Appendix "A".

Oral Hearing:

The oral hearing took place in Galway on the 9th of September, 1992. Mr Patrick J. Nerney appeared on behalf of the appellant and Mr Christopher Hicks appeared for the respondent.

Mr Nerney advised the Tribunal that the turnover in the licensed premises of the subject property was in fact £86,000 and not c. £70,000 which he and Mr Hicks for the Commissioner had been led to believe. It transpired also, at the oral hearing that Goldings licensed premises, the only other licensed house in the village of Castleblakeney had been closed for some time and it has a valuation of £55. While it could be assumed that the buildings in Goldings licenced premises are somewhat better than those of the subject property, Cahill and Mannion Ltd. has a petrol sales business, in addition, which should also contribute to and augment the sales in the licensed premises.

Findings

Both Mr Nerney and Mr Hicks introduced a number of comparative premises in similar villages in Galway County which were taken into consideration.

Taking everything into consideration the Tribunal affirms the Respondent's rateable valuation of £52.

