

Appeal No. VA92/2/049

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

Murray Timber Products Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Sawmills and land at 12D Hermitage, E.D. Killeroran, Ballygar, Co. Galway
Quantum

B E F O R E
Henry Abbott

S.C. Chairman

Paul Butler

S.C.

Mary Devins

Solicitor

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 £190.

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

Written Submissions:

A written submission was received on the 1st September, 1992 from Patrick J. Nerney, Rateable Valuation Consultant, Valuer and Auctioneer on behalf of the Appellant.

Mr. Christopher Hicks, a valuer in the Valuation Office submitted his written submission on the 10th August, 1992 on behalf of the Respondent.

Both these 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. Nerney appeared on behalf of the Appellant and evidence was given by Mr. Murray on behalf of the Appellant. Mr. Hicks appeared on behalf of the Respondent.

Mr. Nerney outlined his written submissions. Mr. Murray indicated that 83% of the Appellant's production does not need to be dried. 70% is exported to the United Kingdom. Mr. Murray affirmed the drawbacks of the premises outlined in the written submission and laid emphasis upon the fact that the premises was in a low lying area liable to flooding in winter. What was of most concern to Mr. Murray was that planning permission restricted use of the subject premises to 12 hours per day as opposed to 16-hours per day which would be much more economical. A further affect of the planning restriction (which restriction extended to lorries going into and out of the business) was that boats could not be filled when they were ready to be filled.

Mr. Hicks referred in detail to his written submission and laid particular emphasis upon his first comparison which was the Appellants own site and which was an extension of the subject premises valued separately as Lot 12A. He said that in arriving at the £65 agreed rateable valuation for that premises the valuation of the subject premises was used by Mr. Nerney as a basis of that agreement.

Mr. Hicks accepted that he did not make an allowance in determining the R.V. to the 12-hour restriction above referred to.

Determination:

The Tribunal is satisfied, in particular, having regard to the comparison above referred to, that Mr. Hicks's valuation is fair and reasonable save that some allowance should be made in respect

of the disadvantage imposed upon the Appellant by a planning restriction. Accordingly the Tribunal determines that the rateable valuation should be reduced to £180.