

Appeal No. VA92/2/054

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

**Declan Healy**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Filling station, shop, workshop and yard at Lot 19B Ballypheasan, Roscommon Urban,  
Co. Roscommon  
Quantum

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

**S.C. Chairman**

**Paul Butler**

**S.C.**

**Brian O'Farrell**

**Valuer**

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

By notice of appeal dated the 25th 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 £85.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation is excessive for the amount of business and low profit and also taking account of the location and the large number of filling stations in and around the town".

**The Property:**

The premises, comprising a filling station, car sales yard, shop, workshop and store, are located on Circular Road in Roscommon town. A canopy extends from the shop front to the edge of the footpath, the shop and store adjoins the canopy and the workshop is set back from the road.

**Valuation History:**

The subject property was first valued in 1983 at £30. In the 1990/3 Revision the R.V. was increased to £85 with not change being made on 1st appeal by the Commissioner of Valuation. It is against this R.V. that the appeal now lies with the Tribunal.

**Written Submissions:**

A written submission was received from Patrick J. Nerney, Rateable Valuation Consultant, Valuer and Auctioneer, on the 1st of September, 1992 on behalf of the Appellant. Mr. Nerney described the property, gave the valuation history and his calculations of the N.A.V. and R.V.. He also included five comparisons.

A written submission was received from Mr. Christopher Hicks of the Valuation Office on the 10th August, 1992 on behalf of the Respondent. Mr. Hicks briefly described the property and outlined his method of valuation. He also listed three comparisons which are located in close proximity to the subject property.

Both the Appellants's and Respondent's written submissions form part of this judgment and are attached as Appendix "A".

Mr. Hicks also submitted an analysis of rateable valuation in County Roscommon which is attached as Appendix "B".

**Oral Hearing:**

The oral hearing took place in Galway on the 9th of September, 1992. Mr. Patrick J. Nerney, Rateable Valuation Consultant appeared for the Appellant and Mr. Christopher Hicks appeared for the Respondent.

Evidence was given by both valuers in accordance with their precis of evidence. Mr. Declan Healy, the Appellant himself gave evidence in relation to the turnover of the subject filling station and tyre repair shop. He stated that the sale for £130,000 comprised non-rateable chattels and that the price of the rateable element in the sale would have been approximately £70,000. Mr. Nerney also supported this claim. However, after counting for valuable items such as tyre changing equipment, compressors and car washers, it is difficult to see how the purchase price of £130,000 might be reduced to that extent.

Mr. Hicks claimed that he had valued the premises on a generous basis in the Appellants favour having regard to the capital discount method using a discount value of 10%. During the hearing it emerged the most comparable of the comparisons offered was Casey's premises at the junction of the Circular Road on which the subject is situated with the Athlone Road. The Casey premises is part of a larger garage complex and evidence was given that the throughput of motor fuel in the Casey Filling Station was approximately 4,000 gallons per week. The throughput in the subject is claimed to be 2,900 gallons per week. Mr. Healy very fairly stated that the increase in the weekly volume of fuel sales in Casey's might in large measure be due to the large number of employees in the premises buying their fuel in the Casey Filling Station. However, even apart from this factor the view of the Tribunal is that the Casey Filling Station is in a marginally better location from the point of view of pushing sales in so far as it is at a roundabout while the subject is along a non-joined stretch of the Circular Road and not in a particular position to catch the busy Athlone traffic coming in and out of Roscommon. The traffic coming from east Galway in the Dublin direction is the main serving the subject. Mr. Hicks argued that the valuation of the workshop suggested by Mr. Nerney at £2,840 was

inconsistent with an earlier letting of the workshop at over £5,000. Mr. Healy explained that the higher rent represented a rent for the equipment as well as the premises and of course, a certain amount of goodwill would have followed with the rental as the business continued at all times.

The Tribunal finds as a fact that there is a marginal disadvantage attached to the subject premises compared with the Casey premises and considers that the rateable valuation of the premises ought to be £70.