

Appeal No. VA92/3/008

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

**E.S.B.**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Showroom, Stores, Office, Mast and Yard at Map Ref: 17D, Townland of Carrigaline West, Carrigaline Ward, R.D. Cork Lower, Co. Cork  
Ratio - Cork

**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 10TH DAY OF FEBRUARY, 1994**

By Notice of Appeal dated the 19th May, 1992 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £110.00 on the above described hereditament.

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

**The Property**

The property consists of showroom, offices and engineering depot where repairs to trucks are carried out. There is a large tarmac yard at rear. The property is located outside Carrigaline Village just off the main Cork Road.

**Written Submissions**

A written submission was received on the 18th October, 1993 from Mr. Desmond M. Killen F.R.I.C.S., I.R.R.V. of Donal O'Buachalla & Company Limited on behalf of the appellant. A written submission was received on the 19th October, 1993 from Mr. Tom Stapleton a District Valuer with 30 years experience in the Valuation Office on behalf of the Respondent. These written submissions are appended to this judgement as Appendix A.

**Oral Hearing**

Prior to the oral hearing it was agreed that the determination of the Tribunal in Appeal No. **VA92/6/029 - M.F. Kent & Company** in relation to the appropriate ratio to be applied to N.A.V. would apply to this appeal.

Accordingly, on the issue of the ratio to be applied to N.A.V. the Tribunal determines that the correct fraction to be applied to the agreed N.A.V. of £17,500 is 0.5%.

The Tribunal accordingly determines the rateable valuation on the subject premises at £87.00.