

Appeal No. VA92/3/032

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

**Frank Doyle**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House, Shop, Slaughter House, Offices and Yard at Lot No. 10(pt.of).11, Townland of Moneybeg (pt.of), High Street, Bagnelstown, E.d. Muinebeag Urban, Co. Carlow  
Quantum

**B E F O R E**  
**Mary Devins**

**Solicitor (Acting Chairman)**

**Paul Butler**

**S.C.**

**Veronica Gates**

**Barrister**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 7TH DAY OF DECEMBER, 1992**

By notice of appeal dated the 28th day of May, 1992, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £28 on the above described hereditament.

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

"This property was rated as one building some years ago. Then it was divided into two units. Now it is back as one butcher shop again. My turnover in the last year has reduced due to Supervalue butcher shop open across the street."

**The Property:**

The property is situated at High Street and has access to the slaughter house and yard at the rear of the premises. It consists of a butchers shop, fully tiled with a new cold room fitted at the back. The frontage of the shop is approximately 18 feet. Expenditure on improving the shop by the purchaser, Mr. Doyle, was in the region of £40,000.

**Valuation History:**

The valuation of Lot No. 10, 11 High Street was revised in 1953 and the R.V. at that point was £35. In 1987 there was a request for an apportionment of the valuation which was done as follows:-

Domestic -	£13.50
Non-Domestic-	£21.50

In 1991, following a request from the local authority, the butcher shop and the fruit and vegetable shop were valued separately. Two valuations were fixed:

(1) Frank Doyle	£30.00
(2) Debbie Walker	£10.00

This valuation was appealed to the Commissioner of Valuation and at first appeal the valuation on Mr. Doyle's premises was reduced to £28. It is against this valuation that an appeal now lies with the Tribunal.

**Written Submission:**

A written submission was received from Mr. Frank Doyle on the 30th September, 1992. Mr. Doyle made the following points in relation to the valuation on his property. When the valuer visited the shop initially it was divided into two shops, one operating as a butcher, the other as a fruit and vegetable shop. Since the visit the circumstances have changed and the shop is now one butcher shop. Supervalve opened across the road which has reduced his turnover considerably in

that they have a fresh meat counter. There are also many butcher shops in Bagnalstown which has an impact on Mr. Doyle's trading position and could result in him closing down.

A written submission was received from Mr. Desmond Feehan, B.Agr.Sc., a District Valuer with 30 years experience in the Valuation Office on the 25th September, 1992. In his written submission Mr. Feehan described the premises and the valuation history. Commenting on the grounds of appeal, Mr. Feehan stated that the rateable valuation is based on the letting value of the premises rather than on the turnover generated by the premises. Mr. Feehan offered a number of comparisons, the best of which he stated to be that of Debbie Walker, the fruit and vegetable shop which was rented by Mr. Doyle. Mr. Feehan stated that there was negotiation concerning the rent, Mr. Doyle seeking £60 a week and Debbie Walker offering £30 a week. Mr. Feehan stated that it would seem reasonable to assume a fair rent of not less than £40 per week. Mr. Feehan then set out his method of calculating the N.A.V. as follows:-

$$\begin{array}{r}
 \text{Shop } 187\text{ft}^2 @ \text{£}8.50 = \text{£}1,590 \\
 \text{Store } 97\text{ft}^2 @ \text{£}4.00 = \text{£ } 388 \\
 \hline
 \text{£}1,978 \\
 \text{N.A.V. } \text{£}2,000 \times 0.5\% = \text{£}10.00 \text{ R.V.}
 \end{array}$$

Mr. Feehan offered three other comparisons in Bagnalstown as follows:-

- (1) 8, High Street - Video Shop
- $$\begin{array}{r}
 \text{Ground floor } 301\text{ft}^2 @ \text{£}8.50 = \text{£}2,559 \\
 \text{First floor } 344\text{ft}^2 @ \text{£}3.00 = \text{£}1,032 \\
 \text{£}3,591
 \end{array}$$

There is no toilet

- (2) 50, Regent Street - Boutique

Ground floor shop 506ft<sup>2</sup> @ £8.00 = £4,048

First floor store 291ft<sup>2</sup> @ £3.00 = £ 873

£4,921

N.A.V. £5,000 x 0.5% = R.V. £25.00

(3) 33b, Kildare Street - Boutique

Shop 269ft<sup>2</sup> @ £10.00 = £2,690

N.A.V. £2,600 x 0.5% = R.V. £13.00

### **Oral Hearing:**

The oral hearing took place in Dublin on the 7th of October, 1992. The appellant appeared on his own behalf and Mr. Desmond Feehan, B.Agr.Sc., a District Valuer with 30 years experience in the Valuation Office, appeared on behalf of the Respondent.

Mr. Doyle said in evidence that he purchased the premises in 1986 with a sitting tenant. As the tenant was not paying rates he requested a separate valuation. That tenant left before Christmas last. Mr. Doyle said that business was very bad. It was affected mainly by the opening of a Supervalu premises across the road which had a meat counter. Prior to the opening of the Supervalu premises his turnover was £5,000 to £6,000 and it had now reduced to £2,000 to £3,000. He said the town in general was badly hit in that there were five premises vacant. As to what he thought the letting value of his premises would be, Mr. Doyle said that he would be lucky to get £80 per week for the premises.

Mr. Feehan relied on his written submission. He said that the best comparison available was the letting of the adjoining premises by the appellant to Debbie Walker. He estimated the letting value thereof to be not less than £40 per week and it emerged in the course of the evidence that the Circuit Court had fixed the rent of that premises at £42.

The Tribunal accepts Mr. Feehan's contention that the adjoining premises offered the best comparison. In view, however, of the fact that the said premises are much smaller than the subject premises and in view of the obvious downturn in trade with consequent downturn in letting values the Tribunal determines the rateable valuation of the subject premises at £25.