

Appeal No. VA92/5/007

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

**Ultan & Vaughan Moore**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop at Lot No. 9 to 12 Ballinaspig More, E.D. Bishopstown, County Borough of Cork  
Quantum

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

**S.C. Chairman**

**Brian O'Farrell**

**Valuer**

**Paddy Farry**

**Solicitor**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 25TH DAY OF MARCH, 1993**

By Notice of Appeal dated the 4th day of August, 1992, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £40.00 on the above described hereditament.

The Appellant's grounds of appeal were as stated in the Notice of Appeal that planning permission to build two shops was refused. Planning was granted for one shop. Two were required, one for fruit and vegetables, the other for flowers, but they were informed that this was not possible as the fruit would seriously affect the flowers. To overcome the problem, a partition was installed to divide both and a recessed entrance was built. The new shop is approximately 700 square feet. The old one was 380 square feet and the rateable valuation was £12.

**The Property:**

The property consists of a single storey shop of concrete construction with timber and felt roof. It is located in the centre of the village of Bishopstown. There is space to park 3 or 4 cars immediately in front of the shop and ample car parking nearby. Accommodation comprises a vegetable shop, flower shop and stores, and all services are provided. The property is held under a leasehold agreement for 35 years with 5 year reviews from September 1990, subject to annual rent of £7,000 p.a. on a full repairing and insuring basis. The tenant spent £13,000 on improvements prior to this agreement.

**Valuation History:**

The property was first valued in 1984 at £12. It was revised in 1991 at the request of the local authority following improvements, and the valuation was increased to £42. This was appealed to the Commissioner of Valuation and resulted in a reduction to £40.

**Written Submissions:**

A written submission was received on the 22nd February, 1993 from Mr. Peter Conroy, a District Valuer, on behalf of the respondent. The submission confirmed the details set out above in relation to the property and valuation history. Mr. Conroy stated that the valuation is not excessive and is comparable with other properties of a similar nature which have been recently revised. He also said that the property has been valued as a single entity even though the shop is divided in two by a timber partition. He suggests that while this division may be necessary to segregate fruit and vegetables from flowers, it has the advantage of creating a separate space for letting. It seems that this partitioned area has been sub-let as a flower shop, and has not been valued separately as the appellant did not require separate valuation. The total area valued according to Mr. Conroy's submission is 990 square feet. Mr. Conroy analysed the breakdown of rateable valuation of £40 as follows:

683 sq.ft.	@	£9 p.s.f.	=	£6,147
308 sq.ft.	@	£2 p.s.f.	=	<u>£ 616</u>
				£6,763
				Say £6,500

N.A.V. £6,500 @ .63% = £40.95      Say £40

Two comparisons are offered to support the valuation, both are located on Curraheen Road in close proximity to the subject property. An analysis of the sub-lease of the subject property is also given, showing a N.A.V. of £5,840 for this part of the shop.

**Oral Hearing**

The oral hearing herein took place at City Hall, Cork on the 24th March, 1993. The appellant was represented by Mr. Michael Burns, Valuer and the respondent was represented by Mr. Peter Conroy, a District Valuer.

Evidence was given by the father of the appellant, Mr. Paddy Moore, that the rent was £70.00 per week before the current letting at £135 per week since 1990. He stated that he was confined by a covenant allowing only florist and/or green grocery. He was incensed by reading about what appeared to him to be a much larger premises advertised with a lessor valuation. Mr. Conroy indicated that the reduction of £135.00 to 1988 sought by Mr. Burn, down to an annual equivalent of £5,000 or, at most £5,500 could not be conceded by him by reason of the fact that the appellant spent considerable money on the premises and the other half of the shop has now been let for £125 per week.

**Findings**

Having regard to all the evidence in the case and the comparables offered, the Tribunal finds that the valuation of the premises should remain at £40.00 and finds that if the appellant has a grievance with the unevenness of revision he should take this up with the local authority or initiate the revision process himself.