

Appeal No. VA92/6/003

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

Wexford Farmers Co-op Mart

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Livestock Mart and Land at Lot No. 1D, Townland of Blackstoops,
E.D. Enniscorthy Rural, District of Enniscorthy Co. Wexford
Withdrawal of a First Appeal not accepted by VO.

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Brian O'Farrell

Valuer

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 7TH DAY OF JULY, 1993

By Notice of Appeal dated the 16th day of October, 1992 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £500 on the above described hereditament.

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

The Property

The property consists of a modern cattle mart containing offices, ground and first floor sales rings, covered and uncovered cattle pens, canteen, ancillary stores and yard. The property has been extended and improved in recent years.

Valuation History

The property was first listed for revision by the local authority in 1970 to value new cattle mart and the valuation was fixed at £300. The property was again listed in 1991 to take account of extension and improvements carried out to the premises over a number of years and the valuation was increased to £425. At first appeal, this valuation was increased to £500, and it is against this determination of the Commissioner of Valuation that the appeal now lies with the Tribunal.

Written Submissions

A written submission was received on the 19th March, 1993 from Mr. Frank O'Donnell & Company, Valuation, Rating and Property Consultants on behalf of the appellant. In the written submission Mr. O'Donnell set out the background to the present appeal and stated that he considered that the rateable valuation of the mart was unduly harsh and that the revised valuation of £425 is fair and reasonable.

He set out a schedule of comparisons which are attached as Appendix A to the judgment.

In conclusion, Mr. O'Donnell stated that he was aggrieved by the rateable valuation for a number of reasons:-

- (1) No notice of impending inspection by the Valuation Office was given, this was contrary to normal practice.
- (2) The notice of withdrawal of the appeal was not accepted by the Valuation Office.
- (3) The valuation was in fact increased at First Appeal which indicated that the appeal valuers opinion differed from the opinions of both the revising valuer and the agent.

He contended therefore that the rateable valuation of £425 assessed by the revising valuer was fair and reasonable and should be restored.

A written submission was received on the 25th March, 1993 from Mr. Tom Cuddihy, a District Valuer with 25 years experience in the Valuation Office. Commenting on the appellant's grounds of appeal Mr. Cuddihy stated that the R.V. here was in line with other recently revised properties in the area, that is, that the valuation was approximately .5% of N.A.V. and that the old R.V. of £300 referred to the property as it was when last revised in 1970. The premises had been improved and enlarged in recent years and was now a modern well finished cattle mart.

Mr. Cuddihy set out his valuation method as follows:-

Valuation Method:

Given the nature of this premises and the availability of recently revised similar properties the comparative method of valuation is relied upon.

In arriving at the rateable valuation particular regard was had to the relationship of R.V.'s to rental levels from recently revised comparative properties in the area.

Valuation Basis

Areas Agreed with Consultant

Offices, Canteen etc	5,606ft ²	@ £2.00	=	£11,212
Rings and Passages	8,206ft ²	@ £1.00	=	£ 8,206
1FL Offices }	Over Block 1	805ft ² }		
Over Ent. Hall & Canteen	2,926ft ²	@ £1.00	=	£ 4,346
Over Rere Block 9	615ft ² }			
Covered Pens	72,345ft ²	@ 75p	=	£54,258
Open Pens	6,884ft ²	@ 25p	=	£ 1,721
Canopy	1,185ft ²	@ 50p	=	£ 592
Store	3,760ft ²	@ £1.00	=	£ 3,760
Store	1,425ft ²	@ 50p	=	£ 712
Yard	150,000	@ 10p	=	<u>£15,000</u>
				£99,808

Estimated N.A.V. £100,000 X 0.5% = £500.00

Mr. Cuddihy also gave details of comparisons as follows:-

- (1) Clare Marts Ltd. U.D. Ennis - 90/4 First Appeal
Estimated N.A.V. £109,000 X .4% = £436.00
R.V. £435
- (2) Waterford Ross Co-op Marts - 89 First Appeal
Estimated N.A.V. £29,500 X .63% = £185.85
R.V. £185.00
- (3) Kilkenny Co-op of Livestock Market Ltd - 88 Revision
Estimated N.A.V. £90,000 X .5% = £450.00
R.V. £450.00
- (4) Roscrea Mart Ltd - 90 First Appeal
Estimated N.A.V. £63,000 X 15% = £315.00
R.V. £315.00

In conclusion, Mr. Cuddihy stated, that an examination of the comparisons showed that the appellants premises compared very favourably with similar type premises over a wide area. In fact the rental levels applied to some categories of buildings in the appellant's premises were considerably lower than those in the corresponding categories of the attached comparisons.

Mr. O'Donnell made the following addition to an amendment of the figures appearing at page 11 of his said submissions:-

After the column "Gravel Yard" the figure of £7,750 should appear; and the total should be amended to £85,139 and the R.V. figure should be £425.

Oral Hearing

The oral hearing took place in Dublin on the 19th May, 1993. Mr. O'Donnell appeared on behalf of the appellant and Mr. Cuddihy appeared on behalf of the respondent.

It appears from the submissions, above referred to, that Mr. O'Donnell relied heavily upon the fact that on the 24th June, 1992 (6 days after his inspection) an attempt was made to withdraw the appeal, but that the appeal processed by the Commissioner of the increased valuation of £500 was notified on the 5th October, 1992. In this connection the Commissioner produced a copy circular "Instructions to Valuers 5/74" dated 24th September 1974, dealing with procedures in the Valuation Office where an appellant wishes to withdraw an appeal. Mr. Cuddihy said the same had been complied with in all respects. In response the appellant produced a copy letter

dated 12th May, 1992 from the Commissioner of Valuation. The said letter set out procedures to be complied with in the conduct of First Appeals and Mr. O'Donnell submitted that the procedures had not been fully complied with.

On this preliminary question the Tribunal is satisfied that the appeal is properly before it and that it must proceed to determine an appropriate rateable valuation.

Determination

The Tribunal has considered the written and oral submissions and, on balance, is satisfied that the rateable valuation of £425 fixed by the Revising Valuer is a fair and reasonable figure and determines rateable valuation at the said sum of £425.