

Appeal No. VA92/6/022

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

**Allied Irish Bank, Carrigaline**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Bank at Map Ref: 19Ad, Townland of Carrigaline West, Carrigaline Ward, R.D. Cork  
Rural, 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 29th of October, 1992 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £100.00 on the above described hereditament.

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

- "(1) The valuation is excessive and inequitable.
- (2) The valuation is bad in law."

**The Property**

The property consists of a single storey bank premises located in the town of Carrigaline. Accommodation includes public office, managers office, storage room, stores, kitchen and toilets. An ATM machine was installed recently. The property is held freehold.

**Valuation History**

The property was first valued in 1977 at £68.00. In 1991 the valuation was revised at the request of Cork County Council and the R.V. was increased to £110.00. This figure was appealed and was reduced to £100.00 at First Appeal.

**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 also received on the 13th October, 1993 from Mr. Peter Conroy, District Valuer with 20 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 £16,000 is 0.5%.

The Tribunal accordingly determines the rateable valuation on the subject premises at £80.00.