

Appeal No. VA92/6/044

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

**Noreen O'Donoghue**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop Map Ref: 24.25.26/2, Townsend Street, Townland of Coronea (part of), E.D.  
Skibbereen Urban, Urban District of Skibbereen Urban, Co. Cork  
Quantum

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

**Solicitor (Acting Chairman)**

**Paul Butler**

**S.C.**

**Joe Carey**

**P.C. M.I.A.V.I.**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 22ND DAY OF JUNE, 1993**

By Notice of Appeal dated the 30th day of October, 1992 Ms. Noreen O'Donoghue appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £14 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are "I only occupy one room on the ground floor of this building and paying £65 per week rent for same. This valuation of £14 is completely exorbitant and if it is not considerably reduced I have no other alternative only close down and go on unemployment assistance".

### **The Property**

The property comprises a ground floor shop unit at Townsend Street, Skibbereen. The property at Townsend Street has been redeveloped, two new purpose built shop units have been developed at ground floor level with two office units overhead. The buildings are of standard construction with concrete block walls and asphalt slate roof.

### **Title**

The property is held on a yearly tenancy from August, 1990 at an initial rent of £65 per week. This was increased to £70 from September, 1991 but reduced to £65 from June, 1992. No written agreement is available. The tenancy agreement provides that the tenant is liable for the rates on the property.

### **Valuation History**

The purpose built shop and office development at 24 to 26 Townsend Street was first valued during the 1991 revision of valuations. The two ground floor units are valued at £14 with a valuation of £7 placed on each of the first floor units. The appellant lodged a first appeal against the rateable valuation of £14, at First Appeal no change was made to this valuation and it is against this determination that an appeal lies to the Tribunal.

### **Written Submissions**

A written submission was received on the 18th June, 1993 from Mr. P.J. Sheehan T.D. on behalf of the appellant. In the written submission, Mr. Sheehan, said that the valuation placed on the hairdressing salon was completely exorbitant as it was a small room fitted out with the bare necessities for a hairdresser. He said that the appellant operated in a very small way and it would be impossible to meet the rates demand which would arise from the present rateable valuation.

A written submission was received from Mr. Liam Cahill a Valuer with the Valuation Office on behalf of the Respondent on the 3rd June, 1993. In the written submission, Mr. Cahill set out details of the property and its valuation history as outlined above. Commenting on the appellants ground of appeal, Mr. Cahill stated that the procedure adopted in arriving at Net Annual Value was as set out in the **Irish Management Institute -V- Commissioner of Valuation** case. He said that a total of 22 properties in the Urban District of Skibbereen were the subject of First Appeals, following the 1991 revision and that all appeals were dealt with on the basis of a fraction of .5% applied to Net Annual Value adjusted to November, 1988. He set out his calculation of the Rateable Valuation on the premises as follows:-

"Passing Rent August 1990 £65/week X 52	3,380
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Less rental growth of 20% November 1988 to August 1990 <560>  
 Net Annual Value November 1988 2,820  
 Application of Section 5(1) and 5(2) of the 1986 Act Fraction of 1/200  
 Rateable Valuation £14  
 The Net Annual Value of £2,800 equates to 345 ft<sup>2</sup> @ £8 ft<sup>2</sup>  
 It is submitted that the rateable valuation of £14 is fair and reasonable."

Mr. Cahill gave details of three comparisons in Skibbereen:-

- (1) Adjoining shop unit map ref 24.25.26/1. Rateable Valuation of £14.  
This is an identical unit of 345 ft<sup>2</sup>. Not appealed.
- (2) Map Ref 27 Townsend Street.  
Offices occupied by the South Western Cattle Breeding Society Ltd  
R.V. £16. Not appealed. Revision 1992.

The property comprised a refurbished terraced two storey property,  
consisting of:

Ground Floor Offices	325ft <sup>2</sup> @ £7.50/ft <sup>2</sup> }	
1st Floor Offices	180ft <sup>2</sup> @ £3/ft <sup>2</sup> }	£3281
2nd Floor Offices	304ft <sup>2</sup> @ £1/ft <sup>2</sup> }	

N.A.V. £3200 @ .5% = £16 R.V.

Poor access to first and second floors.

- (3) Map Ref 4 Bridge Street.  
Electrical shop occupied by Gerard Mc Carthy.  
R.V. £38. Valued 1991 First Appeal.  
N.A.V. £7600 @ .%5 = £38  
Better located, buildings only in fair repair.  
No parking - double yellow lines.

### **Oral Hearing**

The oral hearing took place at City Hall in Cork on the 22nd of June, 1993. Mr. P.J. Sheehan T.D. M.C.C. appeared on behalf of the appellant and Mr. Cahill appeared on behalf of the Respondent. The appellant, Ms. O'Donoghue, also gave evidence.

The evidence given was broadly in line with the submissions above referred to. The Tribunal is satisfied that, prima facie, Mr. Cahill's valuation of £14 was arrived at in a reasonable manner. The Tribunal was, however, impressed by the evidence of the Appellant and Mr. Sheehan to the effect that the best comparative property, namely comparison No. 1 appearing on page 4 of Mr. Cahill's submission has been vacant for the past 2 months and, before that, for some considerable period and cannot achieve a rent at present of £2,800. In addition, Mr. Sheehan gave evidence to the effect that the population of Skibbereen is declining, that the local Church of Ireland has closed and that there is virtually no parking adjacent to the subject premises. Having regard to the foregoing factors the Tribunal is inclined to reduce the Rateable Valuation to £12 and so determines.