

Appeal No. VA92/6/117

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

**Seamus Furlong**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Workshop at Lot No: 7.9 Barrack Lane, U.D. New Ross, E.D. New Ross, Co. Wexford  
Quantum - Inspection, poor quality building

**B E F O R E**

**Paul Butler**

**S.C. (Acting Chairman)**

**Mary Devins**

**Solicitor**

**Padraig Connellan**

**Solicitor**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 2ND DAY OF APRIL, 1993**

By Notice of Appeal dated the 5th November, 1992 the appellants appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £9 on the above described hereditament.

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

"the premises is only built of concrete block with asbestos roofing and would be of little commercial use to anybody except the appellant who only carries out some part-time work and indeed regards it as a hobby carried on in the premises. Also any income generated from this is on a commission basis only and due to economic depression at this moment in time in New Ross the company is not making enough to justify the above rates."

**The Property:**

The property is situated on Barrack Lane which runs parallel to South Street which is the main shopping street in New Ross, and is about 2 minutes walk from the town centre. It is also within a few yards of the towns main carpark.

The premises is a single storey workshop constructed with concrete block walls and asbestos roof. It has water and electricity supplied.

**Valuation History:**

The property was listed for revision in 1991 by the local authority with a request to value new studio. The valuation was fixed at £9. No change was made to the valuation at First Appeal.

**Written Submissions:**

A written submission was received on the 15th March, 1993 from Des Moloney, M.I.P.A.V., Auctioneer and Valuer of Moloney Auctioneers and Valuers, 16, North Street, New Ross, Co. Wexford, on behalf of the appellant. In the written submission, Mr. Moloney set out the grounds for the appeal as follows:-

- 1) The building is in a bad state of repair and Mr. Furlong cannot afford to do anything with it.
- 2) The property was built to carry out a small business for Mr. Furlong but due to the recession and ill health he has derived hardly any income from same.
- 3) Mr. Furlong does not carry out any work at this premises at present due to ill health.

A written submission was also received from Mr. Tom Cuddihy, a District Valuer with 25 years experience in the Valuation Office, on the 25th March, 1993. In the written submission Mr. Cuddihy set out details of the property and valuation history as described above. Commenting on the appellant's grounds of appeal he stated that the R.V. is in line with other recently revised properties in the area, that is, the valuation is approximately .5% of the N.A.V.. He said that the workshop was presently in use as a workshop but because of its central location it would also have a number of alternative uses, for example, a storage space for shops in city centre.

Mr. Cuddihy set out his calculation of the rateable valuation on the premises as follows:-

**Valuation Method**

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

**Rateable Valuation And Net Annual Value**

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

**Valuation Basis**

Workshop 940sq.ft. @ £2 p.s.f. = £1,880

Est. N.A.V. = £1,800 x .5% = £9.00

R.V. = £9.00

Mr. Cuddihy also gave details of four comparisons and these are summarised below:-

1) No. 5 Barrack Lane

Workshop 806sq.ft. @ £2.75 = £2,216

Est. N.A.V. = £2,200 x .5% = £11.00

R.V. £11.00

2) Part No. 1 Barrack Lane - New Ross Glass Company

Workshop 3,195sq.ft. @ £1.50 psf = £4,792

Est. N.A.V. = £5,000 x .5% = £25.00

R.V. £25.00

3) No. 6Ab Bohernashunn - H.S. Commercials Limited

Offices 337sq.ft. @ £2.50 psf = £ 842

Workshop 4,559sq.ft @ £2.00 psf = £9,118

Total £9,760

Est. N.A.V. = £10,000 x .5% = £50.00

R.V. £50.00

4) No. 12-22 Waterford Road - Bemico Limited

Stores 322 sq.ft. @ £1.00 = £ 322

Stores 5,550 sq.ft. @ £1.60 = £8,832



