

Appeal No. VA93/1/003

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

**Kittys Stores Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop at Map Ref: 80 Shantalla Road, Drumcondra North Ward, County Borough of Dublin

Quantum

**B E F O R E**

**Henry Abbott**

**S.C. Chairman**

**Padraig Connellan**

**Solicitor**

**Paddy Farry**

**Solicitor**

**JUDGMENT OF THE VALUATION TRIBUNAL**

**ISSUED ON THE 24TH DAY OF MAY, 1993**

By Notice of Appeal dated the 10th day of February, 1993 the appellant appealed against the determination of the Commissioner of Valuation is fixing a rateable valuation of £83 on the above described hereditament.

For reasons hereinafter referred to the Tribunal consider it unnecessary to summarise the written submissions on behalf of the appellant and the respondent.

**Oral Hearing**

The oral hearing took place at Dublin on the 24th day of May, 1993. The appellant represented himself and the respondent was represented by Mr. Daniel Griffin.

A preliminary issue arose in relation to whether the valuation had been agreed by the appellant's agent Martin Kelly by letter of 14th January, 1993.

The appellant's letter is set out in the appendix hereto and is stated to be without prejudice and subject to the approval of the Commissioner of Valuation. The Tribunal holds that this letter is an offer to agree a valuation subject to approval of the Commissioner of Valuation. The approval of the Commissioner was communicated to the appellant in the revised list notified to the Local Authority.

The appellant gave evidence that when authorising Martin Kelly to accept the valuation of £83.00 he was unaware of the existence of the Valuation Tribunal and his right of appeal to it. Mr. Kelly told him that £83.00 "was the best we could get". Mr Griffin gave evidence that Mr. Kelly's letter was preceded by a verbal negotiation which led to £83.00.

The Tribunal finds that Mr. Kelly had authority to offer to settle the valuation and that the acceptance of the offer by the Commissioner of Valuation constituted a final agreement.

In the circumstances, the Tribunal has no option but to find a valuation for the subject at £83.00.