

Appeal No. VA93/1/035

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

**Valerie McCreanor**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop (Ground Floor) Map Ref: 16A/60, 16C/61pt, 17/59 Unit 4, Townland of Townparks  
(part of), Longford Ward, Co. Longford  
Quantum

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

**Solicitor (Acting Chairman)**

**Paul Butler**

**S.C.**

**Paddy Farry**

**Solicitor**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 1ST DAY OF OCTOBER, 1993**

By Notice of Appeal dated the 8th day of February, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £20 on the above described hereditament.

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

"the valuation is excessive in view of the location and the fact that the vendor purchased on the understanding that the subject was located in a designated area".

**Written Submissions:**

By letter dated 10th September, 1993 Messrs. Brendan T. Muldowney & Company, Solicitors, wrote to the Tribunal on behalf of the appellant, indicating *inter alia* that at the time of purchase it was represented to the vendors that the subject was within Section 23 Urban Area Development and that the property would be rates free. They also said that the property is situated in an inferior location. They failed to indicate what, in their view, an appropriate rateable valuation would be. They went on to indicate that they did not intend to appear at the oral hearing. A copy of the said letter is appended to this judgment at Appendix A.

In a written submission dated the 6th September, 1993, Mr. Jim Gormley, on behalf of the respondent, set out in detail the basis of his valuation. A copy of the said submission is appended to this judgment at Appendix B.

**Oral Hearing:**

The oral hearing took place in Dublin on the 13th September, 1993. As indicated, there was no appearance on behalf of the appellant. Mr. Gormley appeared on behalf of the respondent.

Mr. Gormley relied upon his written submission and indicated that he thought that the valuation arrived at in this case was very low. In particular, he cited evidence to the effect that Unit 5, a similar unit, was recently let at a rental that represented a rent per square foot of £11. He said that the rateable valuation in the case of the subject premises was arrived at on the basis of a rental per square foot of £7.50.

**Determination:**

Having regard to the foregoing and, in particular, to the evidence of Mr. Gormley, the Tribunal is satisfied that the Commissioner's decision in fixing the rateable valuation should be affirmed.