

Appeal No. VA93/1/067

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

**Kadia Limited t/a The Vintry**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House, Shop and Small Garden at Map Ref: 103c Rathgar Road, Rathmines West Ward,  
County Borough of Dublin  
Quantum

**B E F O R E**  
**Henry Abbott**

**S.C. Chairman**

**Paddy Farry**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 6TH DAY OF OCTOBER, 1993**

By Notice of Appeal dated the 3rd of March, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £60.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation is excessive and inequitable".

### **Written Submissions**

Precis of evidence were delivered to the Valuation Tribunal by the parties hereto and same are annexed hereto.

In these precis the basis of valuation and comparisons are set out.

### **Oral Hearing**

The oral hearing took place here in Dublin on the 13th day of September, 1993. Mr. John C. Elliott partner of Elliott & Fitzgerald appeared for the appellant and Mr. Desmond Feehan of the Valuation Office appeared for the respondent.

Debate ensued in relation to the validity of the valuation approach taken by Mr. Feehan and the consideration of the Tribunal centred chiefly around the comparisons offered in the immediate vicinity of the premises and especially those shared by both valuers. A number of inconsistencies in the table of comparisons and estimates of N.A.V. set out on pages 4 & 5 of Mr. Feehan's precis were pointed out by the parties. It appears that a figure for estimated N.A.V. of £9,750 was used in the precis of Gareth Miller appeal and that the valuation was noted in the same appeal as £55,000 for the Edwin Mc Williams comparison part 104, Comparison 2. Also Mr. Feehan indicated that his estimated N.A.V. for end of 1988 was £15,600 for the subject.

The Tribunal has nevertheless found the comparisons offered by the respondents to be reasonably accurate and finds that on examination the £15,600 N.A.V. does not relate to the actual valuation of £80.00 as calculated by Mr. Feehan. Mr. Elliott argued for his estimates of N.A.V. on the basis of the wider consideration of his comparisons which included comparisons outside the immediate vicinity of Rathgar. This appeal was considered with appeal reference **VA/93/1/74 - Thomas Collins -V- Commissioner of Valuation** and appeal reference **VA/93/1/75 - John Fogarty -V- Commissioner of Valuation** and this approach agreed by the parties has facilitated the consideration of the Tribunal of the overall position in Rathgar village where the subject is situated.

### **Findings**

While Mr. Feehan has argued for maintaining a difference between The Vintry and the Deveney premises in Rathgar village, the Tribunal considers that in fairness this differential might be reduced somewhat having regard to the passing or estimated rents for the other comparisons offered in Rathgar village. The Tribunal also considers that on the agreed 0.63% ratio of R.V. to N.A.V. the domestic credit should be £12.00. The Tribunal retains some element of premium of

N.A.V. in respect of the licence because this has been done in the agreed Deveney premises but notes that in respect of the Deveney premises this premium has not been at a very high level and the Tribunal is not to be taken in this case as approving an automatic increase of N.A.V. by reason of the existence of a licence on the property as the N.A.V. of each premises should be examined having regard to the market realities.

Accordingly, the Tribunal determines the valuation of the subject to be £58.00 including £12.00 domestic.