

Appeal No. VA93/1/074

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

**Thomas Collins**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Hairdressing Salon, (ground floor) and Small Garden at Lot No, 103e 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 day of March, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £80.00 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".

### **The Property**

The premises is located in Rathgar village and consists of a modern hairdressing salon at ground floor level. At the time of valuation the premises was held under a lease of 2 years and 9 months from November, 1989. The rent was £15,600 per annum. Car parking is allowed on the side of the road all day after 9.30 am.

### **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/93/1/67 - Kadia Limited t/a The Vintry -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 there is a passing rent of £15,600 from November, 1990 in respect of the premises, the Tribunal is aware that this figure has to be adjusted back to November, 1988 and also there may have been an element of adjustment for good will existing in the case of this new tenancy in the premises. This process of necessity can be an inaccurate science in the case of a somewhat isolated area such as Rathgar village where there is no evidence that movements in the rental market occurring in the city centre were reflected there.

In this context the Tribunal is assisted significantly by the provisions of Section 5 of the Valuation Act, 1986.

- "(1) Notwithstanding section 11 of the Act of 1852, in making or revising a valuation of a tenement or rateable hereditament, the amount of the valuation which, apart from this section, would be made may be reduced by such amount as is necessary to ensure, in so far as is reasonably practicable, that the amount of the valuation bears the same relationship to the valuations of other tenements and rateable hereditaments as the net annual value of the tenement or rateable hereditament bears to the net annual values of the other tenements and rateable hereditaments.
- (2) Without prejudice to the foregoing, for the purpose of ensuring such a relationship regard shall be had, in so far as is reasonably practicable, to the valuations of tenements and rateable hereditaments which are comparable and of similar function and whose valuations have been made or revised within a recent period."

The force of these provisions leaves the Tribunal more inclined to seek uniformity among the non-licenced comparisons at least and to have regard to the preponderance of Zone A N.A.V.'s of £22.00 per square foot and Zone B N.A.V. of £11.00 per square foot offered by Mr. Feehan. The Tribunal is primarily influenced by the comparisons in Rathgar village as offered by Mr. Elliott and Mr. Feehan. Accordingly, having regard to the foregoing, and all the arguments made before the Tribunal, the Tribunal determines the value of the subject to be £75.00.

