

Appeal No. VA93/1/076

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

Gareth Miller

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop Studio and Stores at Map Ref: Part 98a, Rathgar Road, Rathmines West E Ward,
County Borough of Dublin
Quantum

B E F O R E
Henry Abbott

S.C. Chairman

Paul Butler

S.C.

Veronica Gates

Barrister

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

By Notice of Appeal dated the 3rd March, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £55 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".

Valuation History

The property was first valued in 1944 at £27.00 on First Appeal. In 1991 the property on request by the Local Authority was revised and the valuation was increased to £55.00. In December, 1991 an appeal was lodged with the Local Authority by Druker Fanning & Partners on behalf of the appellant. No change was made in the valuation at First Appeal. In March, 1993 an appeal was lodged with the Valuation Tribunal against the Rateable Valuation of £55.00, by Elliott & Fitzgerald on behalf of the appellant.

The Property

The property is situated on the north-west side of Rathgar Road a short distance to the north-east of its junction with Highfield Road opposite Christchurch and within the centre of Rathgar village, approximately two and a half miles south of the City Centre. The ground and first floors were purchased in 1985 for £75,000. The first floor (domestic) has a separate valuation. The premises comprise a photographers shop and studio at ground floor level. The building is variously constructed of brick, masonry and concrete block walls, solid and raised timber boarded floors, timber framed casement windows and pitched natural slate and steel deck roofs. The property has a facia frontage of 13' 3" (4.03 metres).

Written Submissions

A written submission was received from Mr. John C. Elliott of Elliott & Fitzgerald, representing the appellant on the 9th July, 1993. In his submission, Mr. Elliott, described the property and its location in detail. He also set out the floor area of the accommodation as follows:-

<u>Ground Floor:</u>	SQ.FT.	M²
Single Fronted Shop with raised timber floors	273	25.36
Area partitioned from dark room, passageway & Office	263	24.43
<u>Return:</u>		
Toilet/w.h.b. and w.c.		
Office Area with wire glass roof section	128	11.89
Studio (no natural light) and pedestrian door to service laneway	<u>404</u>	<u>37.53</u>
Total Superficial Floor Area	1,068	99.21

Mr. Elliott submitted that in his view the Rateable Valuation of the property should be £44 and that in arriving at this assessment of Net Annual Value/Rateable Valuation he had regard to a number of factors in particular:-

1. The nature, location and condition of the premises.
2. The comparative evidence of tenements of a similar function.

The breakdown of Mr. Elliotts estimate of Rateable Valuation is set out as follows:-

Assuming Part Retail:

Zone 'A' 13'0" X 20'0"	= 260 sq.ft. @ £14.00 p.s.f. = £3,640.00
Zone 'B' 13'0" X 1'0"	= 13 sq.ft. @ £ 7.00 p.s.f. = £ 91.00
Rere Office	263 sq.ft. @ £ 6.00 p.s.f. = £1,578.00
Rere Office	128 sq.ft. @ £ 6.00 p.s.f. = £ 768.00
Return Studio	404 sq.ft. @ £ 4.00 p.s.f. = <u>£1,616.00</u>
Gross Value	£7,693.00

Adjusted Net Annual Value

making allowance for rates impact factor	<u>£ 754.65</u>
Net Annual Value	£6,938.35
Say	£6,940.00

Rateable Valuation:

£6,940 X .63% = R.V.	£43.72
Say	£44.00

As comparative evidence Mr. Elliott gave details of the valuations of five properties within the Rathgar/Harolds Cross areas.

A written submission was received on the 14th July, 1993 from Mr. Desmond Feehan a District Valuer with 31 years experience in the Valuation Office on behalf of the Respondent. In the written submission, Mr. Feehan set out details of the property, its location and its valuation history. Commenting on the grounds of appeal, Mr. Feehan stated that the valuation is based on the letting value of the premises. The letting value has been calculated by reference to the estimated letting value of similar premises nearby. The actual rents of some nearby premises had also been taken into account. Mr. Feehan also set out details of the basis of his valuation as follows:-

Shop	279ft ²	@ £20.00	=	£5580
Workroom etc.	774ft ²	@ £ 4.00	=	<u>£3096</u>
				£8676

N.A.V. £8650 X 0.63% = £54.50 R.V.

Say R.V. £54.00

The written submission also included a table setting out details of five properties which Mr. Feehan used as comparisons. The valuations of the properties set out in this table were revised in the same year as the subject premises i.e. 1991.

Oral Hearing

The oral hearing took place in Dublin on the 26th July, 1993. Mr. John C. Elliott appeared on behalf of the Appellant and Mr. Desmond Feehan appeared on behalf of the Respondent.

Mr. Elliott referred to his written submission and the comparisons therein, together with a further comparison which he handed in, in the course of the hearing. Mr. Elliott said that the premises were set back from the road and had a step up from the footpath. He indicated that it occupies an island site removed from the shopping precinct and that it was sandwiched between residential premises.

Both Mr. Elliott and Mr. Feehan analysed their respective comparisons.

Determination

The Tribunal is satisfied that the premises which immediately adjoins the subject premises, namely that known as "Pianos Plus" is the most valid comparison. It was agreed that this premises is superior to the subject premises.

Having regard to the foregoing the Tribunal is satisfied that a reasonable rateable valuation in the case of the subject premises would amount to £50 and so determines.

