

Appeal No. VA93/1/077

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

**Marina Fleming**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Beauty Salon (First Floor) at Map Ref: 103e 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 £28 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**

Prior to 1991 Revision this floor was valued as residential with shop under. In 1991 a request from the Local Authority to revise the valuation of the house, shop and yard was made. On Revision two valuations were made. At ground floor level a hairdressing salon was valued to Thomas Collins at R.V. £80 and at first floor level a beauty salon was valued to Marina Fleming at R.V. £28. In December 1991 an appeal was lodged with the Local Authority by Druker Fanning & Partners on behalf of Marina Fleming. In November, 1992 the Commissioner of Valuation made no change to this rateable valuation of £28. In March, 1993 the subject appeal was lodged with the Valuation Tribunal by Elliott & Fitzgerald on behalf of the appellant.

### **The Property**

The premises consists of a beauty salon at First Floor level, in the village of Rathgar. A hairdressing salon on the ground floor has a separate valuation. Car parking is allowed on Rathgar Road. The property is situated on the northwest side of Rathgar Road a short distance to the northeast of its junction with Highfield Road opposite Christchurch and within the centre of Rathgar village, approximately 2½ miles south of the city centre. It comprises the upper floor of a mid-terrace, two storey commercial building fronting directly onto pavement. It is of traditional construction with concrete block and brick walls, suspended timber boarded upper floor, PVC framed casement windows and flat concrete roof. Access thereto is by way of splayed entrance porch and stairs shared in common with other occupiers. It is held under lease for a term of 25 years from November, 1992 incorporating a 5-yearly rent review pattern subject to the rent of £5,196 per annum. Tenant paying rates and being responsible for interior repairs.

### **Written Submissions**

On the 9th July, 1993 a written submission was received from Mr. John C. Elliott of Elliott & Fitzgerald Auctioneers, Estate Agents and Valuation Surveyors, representing the appellant. In his submission, Mr. Elliott, described the property and its location in detail. He also set out the floor areas of the accommodation as under:-

		<b>SQ.FT.</b>	<b>M<sup>2</sup></b>
Frontroom (1)		72	6.69
Frontroom (2)	(external)	135	12.54
Rereroom (3)		145	13.47

### **RETURN**

Room (4)	(external)	c. 54	5.02
Lobby with stainless steel sink			

Out-thrust - w.c. and w.h.b.

**TOTAL NETT USEABLE FLOOR AREA** c. 406 37.72

Mr. Elliott also submitted that the premises were not separately assessed but were included in the quarterly revision of valuation lists published on the 9th November, 1991 and assessed at £28. This was appealed to the Commissioner of Valuation and the rateable valuation remained unaltered at £28. He also stated that the property is trading as a beauty salon and relied chiefly upon providing a neighbourhood service and that at the relevant date the premises were in need of complete refurbishment and some repair, and as presently constituted, they are not self-contained as they share the access thereto with the tenant of the ground floor. Mr. Elliott, in arriving at his assessment of Net Annual Value/Rateable Valuation 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 similar function.

He said that in view of these facts he was of the opinion that a fair and reasonable Rateable Valuation for the property is £18.

A breakdown of Mr. Elliotts estimate of the rateable valuation is set out as under:-

Floor Area 406 sq.ft. @ £9.00 p.s.f. = £ 3,654.00

**Gross Value** Say £ 3,650.00

**Adjusted Net Annual Value**

making allowance for Rates Impact Factor £ 782.60

£ 2,867.40

Say £ 2,870.00

**Rateable Valuation:**

£ 2,870 X .63% = R.V. £18.08

Say £18.00

In his submission Mr. Elliott also gave details of two comparable properties in the Rathgar/Rathmines area.

A written submission was also received from Mr. Desmond Feehan, a District Valuer with 31 years experience in the Valuation Office on behalf of the respondent on the 14th July, 1993. In his submission, Mr. Feehan, set out details of the property, its location and valuation history. Commenting on the grounds of appeal Mr. Feehan said that the valuation was based on the

letting value of the premises, rents of subject premises and others nearby had been taken into account, and he also set out details of the basis of his valuation as follows:-

$$\begin{aligned} \text{First Floor Salon} \quad 550\text{ft}^2 \quad @ \quad \pounds 8.00 &= \text{N.A.V. } \pounds 4,400 \\ \text{N.A.V. } \pounds 4,400 \times 0.63\% &= \text{R.V. } \pounds 28.00 \end{aligned}$$

Also included in the submission is a map showing the subject property and its surrounding area together with details of one other comparative property.

### **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.

At the outset it transpired that one of the main differences between the parties was that Mr. Elliott had worked on the basis of a floor area of 406 square feet whereas Mr. Feehan was dealing with a floor area of 550 square feet. It was agreed that the floor area of 550 square feet was correct.

Mr. Elliott said that the condition of the premises at the relevant date was far worse than it is now. The main difference between the subject premises and all the comparisons, particularly the adjoining premises, was that the subject premises had no separate entrance.

Another issue that was canvassed between the parties was that of the Rate Impacts Factor. In order to apply the Rates Impact Factor so the same may be used as a tool in determining rateable valuation one must act on evidence. In this case, the Tribunal had no evidence from the appellant and, in particular the Tribunal had no evidence of what her expectation of rates was at the time she entered the premises. In the circumstances the Tribunal is satisfied that the Rates Impact Factor should not be taken into consideration.

Having regard to the foregoing and, in particular, having regard to the fact that the subject premises has no separate entrance the Tribunal is satisfied that a reasonable rateable valuation would be £25 and so determines.

