

Appeal No. VA93/2/005

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

Brendan Carroll (Congress Garage)

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: House, Garage/Filling Station and Land at Lot No. 10E Townland of Ballinlough, E.D.
Ballinlough, R.D. Castlerea, Co. Roscommon
Quantum

B E F O R E
Henry Abbott

S.C. Chairman

Veronica Gates

Barrister

Joe Carey

P.C. M.I.A.V.I.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 10TH DAY OF SEPTEMBER, 1993

By Notice of Appeal dated the 10th of May, 1993 Mr. Brendan Carroll appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £30.00 on the above described hereditament.

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

- "(a) the property is in a disadvantaged area - small rural village. Shops closing and no development of any retail outlets locally.
- (b) this property has not been developed yet - No tarmac, No concrete, No offices (Only

Porto Cabin).

- (c) to date no oil company has expressed an interest in the site for development.
- (d) no services available to the property from County Council i.e. Sewage - Refuse Collection".

The Property

The property comprises a prefabricated sales office of 220 square feet, petrol sales kiosk of 30 square feet, two petrol tanks 1,000 gallons each and one diesel tank of 1,000 gallons. The site has frontage of 105 feet to the main road and a depth of 115 feet approximately. The appellant has agency for ISUZU and SEAT vehicles. The property is located on the edge of Ballinlough village alongside the main Castlerea to Ballyhaunis Road.

Valuation History

The property was valued for the first time at 1992 revision.

Written Submissions

A written submission was received on the 7th September, 1993 from Mr. Brendan Carroll, the appellant. In the written submission (attached to this judgement) Mr. Carroll said that the service station in the village of Ballinlough provided sufficient business only to keep one going, that the town itself had almost closed and he cited 14 businesses which had closed in the past 10 years. Furthermore, two industrial employers had also closed down and that there were no future plans for development in the area. Mr. Carroll said that day trade was practically non-existent as the main Dublin/Westport traffic had been diverted to the new road N5 now promoted to Primary Route. He said that there was a vacant site, Daly's Service Station, for which there was no takers. He said his own site, the subject, did not justify any investment and that the service station was looked after by members of his own family.

A written submission was received on the 3rd September, 1993 from Mr. Ray Sweeney, a District Valuer with a Masters Degree in Economics and 23 years experience in the Valuation Office on behalf of the Respondent. In the written submission Mr. Sweeney commented on the appellants grounds of appeal. He said that Ballinlough is a village with limited letting value in respect of retail properties but however, the subject property occupied an excellent site on the edge of the village along a busy road. He said that the valuation of £30, with a domestic element of £14, was considered to be the minimum possible. He said that the occupier had been carrying

on a business for some time at this location with no payment of rates and is now being asked to make a payment of perhaps £250 to £300 net.

Mr. Sweeney set out his calculation of the Rateable Valuation on the subject premises as follows:-

Sales Kiosk:	30 sq.ft.}			
Office:	220 sq.ft.}	250 sq.ft.	@ £4.00	= £ 1,000.00
Fuel Sales:		36,000 p.a.	@ £0.03p	= £ 1,080.00
Enhancement of Yard/Forecourt:		12,000 sq.ft.	@ £0.10p p.s.f.	= <u>£ 1,200.00</u>
				£ 3,280.00
			x 0.5%	= £16.40
			SAY	= £16.00
			Add Domestic	= <u>£14.00</u>
			R.V.	= £30.00

Mr. Sweeney also offered three comparisons of petrol stations within the area:-

- (1) Dermot Staunton, Lot 4BC Ballaghaderreen. R.V. £45.00.
- (2) Paul Mc Loughlin, Lot 7 Ballaghaderreen. R.V. £35.00.
- (3) Ivan Whiteside, Riverside Car Sales. R.V. £18.00.

Commenting on the comparisons, Mr. Sweeney said that comparisons 1 and 2 were better located than the subject but that the inferior location of the subject was reflected in lower sales and correspondingly lower valuation. Comparison 3 is significant in that it offers rental evidence of £20.00 per week in respect of a prefab office identical to that of the subject and of £100.00 per week in respect of a yard less than half the size of the subject property.

Oral Hearing

The oral hearing took place in the Council Chambers, Galway on the 9th day of September, 1993. Mr. Cathal Carroll son of the appellant appeared for the appellant and Mr. Ray Sweeney appeared for the respondent.

The parties gave evidence in accordance with their precis and Mr. Carroll indicated further that the new route of the N5 had moved completely away from the subject premises. He outlined that the local population of Ballinlough, noted on the Electoral Register was 156 people in December, 1992 of whom 30 had either died or move away since. He indicated the general lack of development of the area, the lack of a developed sense of urgency in the Community in relation to getting initiatives going to meet the situation of general decline and instanced the fact that there was potential in the area if tourists could be attracted in. He did mention that there was a tidy towns operation in the village and perhaps this indicates that there is some hope for the future. He highlighted that the premises were not sewered and produced a letter to that effect from Roscommon County Council. He also indicated that the premises had been closed for a number of years and that as a young man he took the initiative of opening when another premises closed in the area. The petrol sales amounted to about 700 gallons per week. This would yield a profit figure of about £50.00 per week. In addition, vehicle sales went on still in relation to a SEAT agency. The premises on the other side of the road were mainly concerned with the buses and vehicle repairs. Mr. Carroll indicated that the Whiteside property was in a vastly superior location and carried on a car valeting service. He stated that it had a high security fence and that the prefab building thereon doubles as a workshop with side entry where often two cars could be dealt with at the same time. He stated that the Whiteside premises was within the immediate vicinity of very considerable employment and that he had been recommended to move to Ballaghaderreen as the town of the future some years ago. He instanced the fact that the dwelling house was behind the petrol station and the subject premises which left potential tenants reluctant to take the premises if they were put up for letting. The Tribunal has had regard to the very strong case put up by Mr. Carroll but nevertheless considers that Mr. Sweeney's summation of the situation that the valuation is close to nominal has impressed the Tribunal and finds that Mr. Sweeney's approach has been sympathetic and notwithstanding the strong plea put forward by Mr. Carroll the Tribunal finds that the valuation of the premises ought to remain £16.00 with £14.00 for the domestic dwelling and accordingly determines the valuation of the subject to be £30.00 with the valuation of the land at £0.35 remaining on the record as it appears on the Valuation Certificate.