AN BINSE LUACHÁLA

VALUATION TRIBUNAL

AN tACHT LUACHÁLA, 1988

VALUATION ACT, 1988

Brendan McDermott APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: House and Shop at Map Ref: 8 South Lotts Road, Pembroke West A Ward, County Borough of Dublin

Quantum

BEFORE

Henry Abbott S.C. Chairman

Paul Butler S.C.

Veronica Gates Barrister

JUDGMENT OF THE VALUATION TRIBUNAL ISSUED ON THE 22ND DAY OF NOVEMBER, 1993

By Notice of Appeal dated the 12th of May, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £28.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "in the present circumstances of recession and loss of business due to closure of Beggars Bush Barracks, I feel that I would not be able to continue in business in the foreseeable future. I have dwelt as a grocer for this past 35 years, and would not like to have to leave".

The Property

The property is located at South Lotts Road near the junction with Grand Canal Street Upper, Haddington Road, Shelbourne Road and Bath Avenue.

The buildings in the immediate vicinity of the property in South Lotts Road are vacant and dilapidated.

Valuation History

The R.V. of £10.00 existed in 1899 and remained unchanged until 1991 Revision. The description was 'House, Shop and Small Yard'. The property was listed by Dublin Corporation for revision in 1991. The listing was 'Revise as necessary'. The result of the revision was that the R.V. was increased from £10.00 to £32.00. On appeal to the Commissioner of Valuation the R.V. was reduced from £32.00 to £28.00. It is against this determination that the appeal now lies to the Tribunal.

Written Submissions

A written submission was received on the 10th September, 1993 from Mr. Thomas Costello, Valuer on behalf of the Respondent. In his written submission, Mr. Costello described the premises and the basis for his calculation of the estimated N.A.V. as follows:-

Shop: 230 sq.ft. @ £10.00 = £2,300.00 Remainder House: 1,248 sq.ft. @ £1.65 = £2,060.00 £4,360.00

R.V. $£4,360 \times 0.63\% = £27.47$ SAY = £28.00

> Domestic = £13.00 Commercial = £15.00

Mr. Costello also set out in his precis of evidence a number of comparisons which are annexed hereto.

The appellant, Mr. Brendan McDermott also submitted a short precis, by letter, dated the 15th September, 1993 and this is also annexed hereto.

Oral Hearing

The oral hearing took place in Dublin on the 17th September, 1993. Mr. Thomas Costello, Valuer appeared for the respondent and the appellant appeared in person.

Evidence was given along the lines of the precis and in addition the appellant said that water is running into his premises from one of the derelict sites next-door. He instanced the fact that the Slazenger factory, Bolands Mills, Johnson Mooney & O'Brien and the meat factory closed down and in addition the Glass Bottle factory moved away from the area. The greatest impact was the closure of the Beggar's Bush Housing Complex where most of the families have been moved to better housing in Ringsend. In Bath Avenue, a superior area, a Spar Grocery had opened up and this was open for long hours during the day.

Mr. McDermott produced figures of turnover which were not buoyant.

The Tribunal noted that Mr. Costello had reduced the estimated N.A.V. per square foot for the subject, considerably lower than Bath Avenue, and had made allowances for the general urban decay around the subject.

Findings

The Tribunal having considered all the evidence finds that the subject is situated in an area of acute urban decay and is even threatened by the physical disintegration of neighbouring premises which were themselves offered as comparisons. The subject is indeed a special case in the Dublin context. Nevertheless, the domestic portion of the dwelling would command a certain rent as an apartment or dwelling of a basic nature and there would be some rental value on the shop. Having regard to the foregoing circumstances the Tribunal considers that an appropriate valuation for the domestic part is £13.00 and the valuation for the commercial part is £8.00 and accordingly, the Tribunal determines the valuation of the subject at £21.00.