

Appeal No. VA93/2/069

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

Joseph Collins & Sons

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop and Abattoir at Map Ref: 17f/2, Townland: Lucan and Pettycannon, R.D. Dublin-Belgard, E.D. Lucan Heights, Co. Dublin
Quantum

B E F O R E
Veronica Gates

Barrister (Acting Chairman)

Joe Carey

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

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 8TH DAY OF OCTOBER, 1993

By Notice of Appeal dated the 27th day of May, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £120 on the above described hereditament.

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

"In our opinion the Net Annual Value adopted by the Appeal Valuer is excessive and inequitable having regard to the 1986 and 1988 Valuation Acts. This property could not sustain the rental level which is being attributed to it."

The Property:

The property is situated on the southern side of the Main Street in Lucan close to its junction with the Lucan Bridge.

The property comprises a ground floor butchers shop with cold store, slaughter house and lairage to the rear with access from the Main Street via the rear carpark. All main services are connected to the property.

Valuation History:

Prior to the valuation of 1991 the subject property was valued at £66 and described as House, Shop, Slaughter House, Offices and Yard. This valuation included a figure for domestic on the first floor which is not included in this appeal. The result of the 1991 Revision was to value the ground floor buildings at £150 and amend the description to Shop, Slaughter House, Stores and Yard. The valuation was appealed and subsequently reduced to £120 at First Appeal and it is against this figure that an appeal lies to the Tribunal.

Written Submissions:

A written submission was received on the 14th September, 1993 from Mr. Peter O'Flynn M.I.A.V.I. of Druker Fanning and Partners, on behalf of the appellant.

In the written submission Mr. O'Flynn set out details of the subject premises and its valuation history. He said that the valuation of £120 had the effect of over doubling the rates from their initial level. He said at the same time business in the surrounding area has declined considerably being affected by the new by-pass road and the added competition from the new Superquinn Shopping Centre. He set out his calculation of a fair rateable valuation for the subject premises as follows:-

Analysis:

Ground Floor Shop -	c. 732sq.ft. @ IR£12.00 per sq.ft.
Preparation Area -	c. 258sq.ft. @ IR£ 7.50 per sq.ft.
Slaughter House -	c. 1,163sq.ft. @ IR£ 2.50 per sq.ft.
Store -	c. 969sq.ft. @ IR£ 1.50 per sq.ft.

Total Net Annual Value = £16,452.50

In accepting the general ratio applied by the Commissioner of Valuation, i.e. .63% the calculation of rateable valuation is IR£16,453.50 x .63% = £103.65, say IR£105.

He also offered a comparison of another Butcher Shop in Lucan Village, Carroll's Butcher with a rateable valuation which was reduced to £105 at First Appeal.

A written submission was received from Mr. Colman Forkin, a Chartered Valuation Surveyor with 12 years experience in the Valuation, on behalf of the respondent on the 6th September, 1993.

In the written submission Mr. Forkin commented on the appellants grounds of appeal and said that the shop is located in the prime shopping area of Lucan and that the estimate of £19,000 for Net Annual Value was arrived at by valuing Zone A at £18 and Zone B at £9 which was similar to rates applied on other properties in Lucan and agreed with the appellants agent, Druker Fanning and Partners, at First Appeal. Mr. Forkin set out his calculation of the appropriate rateable valuation on the subject premises as follows:-

Shop: Zone A:	549sq.ft. @ £18.00 p.s.f. = £ 9,882.00
Zone B:	441sq.ft. @ £ 9.00 p.s.f. = £ 3,969.00
Cold Store:	183sq.ft. @ £ 4.50 p.s.f. = £ 823.50
Slaughter House/Fridge:	1,163sq.ft. @ £ 2.25 p.s.f. = £ 2,616.75
Stores/Lairage:	969sq.ft. @ £ 1.50 p.s.f. = <u>£ 1,453.50</u>
	£18,744.75
	Say = £19,000.00
Estimate N.A.V.	£19,000 x 0.63% = £119.70 = £120.00

The written submissions are appended to this judgment as Appendix A.

Oral Hearing:

An oral hearing took place on the 15th day of September, 1993. Mr. Peter O'Flynn of Messrs. Druker Fanning & Partners appeared on behalf of the appellant and Mr. Colman Forkin, a District Valuer with the Valuation Office, appeared on behalf of the respondent.

Both parties relied on their written submissions. Mr. O'Flynn explained that this case was being appealed because his client was unhappy with the rateable valuation on his premises when compared with the only other Butcher Shop and Abattoir in Lucan Village, namely, Carroll's Butchers Shop. Although it is a very comparable premises he feels that it was valued on a different basis to his premises. Mr. O'Flynn said that whilst the respondent claims to have

valued the Abattoir and the rear of both premises on the same basis, it is clear from examining Mr. Forkin's analysis on Page 7 of his written submission that there are a number of disparities between the two. He outlined these as follows:-

- 1) The cold store at the rear of the subject premises is valued at £4.50 per square foot but in Carroll's premises the same area is valued at £4.00 per square foot.
- 2) The slaughter house and fridge in the subject premises is valued at £2.25 and at £2.00 in Carroll's.
- 3) The lairage and stores are valued at £1.50 in the subject premises and at £1.00 in Carroll's.
- 4) Further, Zone A is valued at £16.00 and Zone B at £8.00 in Carroll's, but in the subject premises Zone A is valued at £18.00 and Zone B at £9.00.

In addition the Revising Valuer initially valued these premises at the same level i.e. £150. On appeal Carroll's valuation was reduced to £105 whilst the subject premises was only reduced to £120. In Mr. O'Flynn's opinion both premises should have been reduced by the same amount given that both premises are very similar in size, age and construction.

Mr. Forkin adduced evidence in relation to four premises in Lucan Village. He said that three of these are within 50 to 60 yards of the subject premises and had been agreed with Mr. O'Flynn at First Appeal Stage and valued as follows:-

Zone A £18 per square foot

Zone B £ 9 per square foot

In relation to Carroll's Butcher Shop he said that the reason he reduced the Zone A and B rents was because this shop is situate in an inferior location and is somewhat removed from the main shopping area of Lucan Village. It also has problems in relation to access in that there is only access to the rear yard by means of a right-of-way through a neighbouring premises. This means that to unload the owners must reverse up a lane-way and drive their cattle through the neighbouring yard.

In conclusion Mr. O'Flynn said that he disagreed with Mr. Forkin's comments in relation to Zones A and B of the properties comprised in Comparisons 1 to 3 of Mr. Forkin's written submission, in that he had agreed these properties at £18 and £9 per square foot because these zones are significantly smaller than the subject property. The subject is much more in line with Carroll's shop in relation to size and therefore both should be valued at the same rate per square foot. Mr. O'Flynn said, that in his opinion, Carroll's was in a superior location in so far as the bigger supermarkets and a number of pubs are situate at that end of the village.

Determination:

The Tribunal has had regard to the evidence adduced by both parties and to the various comparisons put forward. The Tribunal finds that the most relevant comparison is that of Carroll's Butcher Shop also situate within Lucan Village.

The Tribunal has noted that this property is very similar to the subject property in relation to size, location, construction and condition. However, these properties are not identical and Carroll's property is disadvantaged by dependency on a right-of-way for access to its yard on the one side and is flanked on the other by a private house. On the other hand the subject has the advantage of being one of a terrace of shops and in addition has car parking facilities to the rear of the premises.

The Tribunal is of the opinion that the correct rateable valuation for the subject premises is £114 and so determines.