

Appeal No. VA93/2/070

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

Joseph Collins & Sons

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Carpark at Map Ref: 17B, 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 £10 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 consists of a carpark located to the rear of Joseph Collins Butcher Shop on the Main Street in Lucan. It comprises 4,300 square feet with access from the Main Street, Lucan.

Valuation History:

Prior to 1991 Revision the subject property was described as land and valued as 65p. In 1991 a request was received from Dublin County Council to value developments and as a result of the revision the property was valued at £20 and described as carpark and small garden. This valuation was appealed and reduced to £10 at First Appeal. This is the subject of the present appeal 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 Messrs. Druker Fanning & Partners.

In the written submission Mr. O'Flynn said that the premises provided much needed car parking for the retailers of the surrounding areas. There was no cover charge to any customers who used the carpark. He also said that the area had very limited car parking as Dublin County Council had never provided a carpark for the Lucan area. He said that in his opinion a carpark which served the general needs of the area should not be rated separately.

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

In the written submission Mr. Forkin said that he had arrived at an estimate of Net Annual Value of £1615 on the subject premises by valuing the carpark at 50p per square foot. He said that the rate used takes into account the size of the carpark and its value to the occupier's business as a result of parking difficulties encountered in Lucan. He set out his calculation of the rateable valuation as follows:-

Carpark:	4,300sq.ft. @ £0.35p	= £1,505.00
Est. N.A.V.:	£1,500 x 0.63%	= £ 9.45
	Say	= £10.00

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.

Evidence was given by both Mr. O'Flynn and Mr. Forkin in accordance with their respective written submissions.

Mr. O'Flynn said that his only argument in this case was that the carpark should not be rated at all. He said that his clients had opened the carpark because there was only limited car parking available in Lucan Village. He explained that no car parking charge has ever been levied. The carpark is not reserved for the use of customers of the subject premises but is open for use by the customers of other nearby shops. There is a gate which is only shut in the evenings.

Mr. Forkin said that the appellant had erected a sign in the carpark stating that the carpark was for the use of customers only.

Mr. O'Flynn explained that the two shops beside the subject premises had made monetary contributions to the development of the carpark in 1991 and customers from these shops usually park their cars in the carpark.

Determination:

The Tribunal finds that:-

- 1) Although there is a notice at the entrance to the carpark that car parking is for customers of the subject premises only, it is in fact used by customers of the surrounding shops and that access is unrestricted.
- 2) No parking charge has ever been collected and customers of the subject premises and nearby premises can park there freely.

The Tribunal is of the opinion that the carpark is a valuable amenity, not only to the customers of the subject premises but also to those of the adjacent shops and it provides parking relief for the street in general. No charges are collected and consequently no profits are made thereon.

Taking these and all other relevant factors into consideration the Tribunal holds in line with its decision in *VA/89/131 - Navan Shopping Centre* that the best method of doing justice to the

parties is to take the carpark into account in valuing the adjacent premises and is of the opinion that no separate valuation should be made on the subject hereditament and so determines.