

Appeal No. VA93/2/073

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

Claude Borza

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. 71 bcd/Units 1.2, Townland of Lucan and Pettycannon, E.D. Lucan Heights, R.D. Dublin - Belgard, Co. Dublin
Quantum

B E F O R E
Henry Abbott

S.C. Chairman

Paul Butler

S.C.

Joe Carey

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

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 30TH DAY OF SEPTEMBER, 1993

By Notice of Appeal dated the 27th of May, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of £98.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that 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 located on the western side of the old Main Dublin/Galway road and close to the centre of Lucan. The property comprises a single storey shop with a brick facade and slate roof. The shop front is in traditional style and there is parking to the front and rear of the building. The shop comprises an area of 1064 square feet with a 33 foot frontage. All main services are connected to the property.

Valuation History

The property was initially valued in 1991 at £110.00, this figure was appealed to the Commissioner of Valuation and subsequently reduced to £98.00. This figure of £98.00 is now the subject of this Valuation Tribunal case.

Written Submissions

A written submission was received from Mr. Peter G. O'Flynn of Messrs Druker Fanning & Partners, on behalf of the appellant and from Mr. Colman Forkin a Chartered Valuation Surveyor with 12 years experience in the Valuation Office on behalf of the respondent. The written submissions are appended to this judgment as Appendix A and B.

Oral Hearing

The oral hearing took place in Dublin on the 15th day of September, 1993. Mr. Peter G. O'Flynn of Messrs. Druker Fanning & Partners appeared on behalf of the appellant and Mr. Colman Forkin a Chartered Valuation Surveyor appeared on behalf of the respondent. Both parties referred to their written submissions which in the opinion of the Tribunal were very comprehensive.

In Mr. O'Flynn's submission dated the 13th September, 1993, he made reference to the fact that Lucan village has declined in recent years and in particular has deteriorated quite a lot since the Superquinn Centre was opened three-quarters of a mile west of Lucan which now is attracting the customers away from the centre of the village and away from the location of the subject property. As a consequence of this and other influences some of the shops in this Shopping Centre are vacant and his firm Druker Fanning & Partners, which is acting as letting agent, finds it difficult to locate tenants for the shops. There is no anchor tenant in this development of 15 or 16 units and as a consequence shoppers are often scarce in this village area and in this Shopping Centre in particular. The subject property is being operated as a food take-away establishment with some sit-down dining accommodation and the type of food being offered is mainly of the fish and chip variety.

Mr. Forkin for the Commissioner of Valuation referred the Tribunal to his written submission dated the 1st September, 1993 in which he detailed all the circumstances, with useful survey maps etc. Mr. Forkin made the valid point that the occupiers, in fact, occupy two units and as such should pay the going rate similar to the other unit holders in the development, agreed with the appellants valuer, in which Zone A area has been agreed at £18.00 per square foot per annum and Zone B area has been agreed at £9.00 per square foot per annum. Mr. Forkin held that these now should be applied to Unit 1 & 2, the Borza unit. Mr. O'Flynn pointed out that in the Crumlin Shopping Centre and other Shopping Centres there always has been a difference between the double unit and the single unit. In his experience, this difference should be between 15/20% or in other words, the rent obtaining in the double unit should be at least 15% less than that obtaining in the single unit.

The Tribunal took all matters referred to into consideration and it is the opinion of the Tribunal that a fair and equitable valuation for the premises would be £85.00 and so determines.