

Appeal No. VA93/3/018

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

Mary Hegarty

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Reference: 15b, Main Street, Ward: Kinsale Urban, U.D. Kinsale, Co. Cork
Quantum

B E F O R E

Henry Abbott

S.C. Chairman

Veronica Gates

Barrister

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 19TH DAY OF JANUARY, 1994

By Notice of Appeal dated the 4th day of August, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £18 on the above described hereditament.

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

"the premises is extremely small. It consists of one room only. The premises is idle and vacant during the winter and is only occupied during the summer months. Kinsale is a Seaside Town/Tourist Town which is busy for three or four months during the Summer but is very quiet for the rest of the year. The property is let out to a different tenant each year during the Summer, who usually disappear, leaving the Landlord to pay the rates."

The Property:

The property is located on Main Street facing directly out onto Emmet Place. Adjacent properties are retail and commercial. The property itself consists of a ground floor shop/boutique of approximately 265 square feet.

The property is held on a 2 year 9 month lease at £375 per month FRI from the 3rd September, 1990. Following that a 6 month lease to October 1993 at £300 per month FRI applied.

Valuation History:

Prior to 1992 the property was described as "House and Yard" at R.V. £6.50. The old valuation which most likely predates this century, took no account of commercial development.

In 1991 the property was listed by Kinsale U.D.C. as "Renovated shop and flat". The resulting valuation were published in February 1992 fixing £18 R.V. on the shop and £15 on the upper floors. The appellant appealed to the Commissioner and at First Appeal no change was made to the valuation.

Written Submissions:

A written submission was received from Hegarty & Horgan, Solicitors on 11th January, 1994 on behalf of the appellant.

In the written submission the grounds of appeal were restated and a number of comparisons supplied.

A written submission was received on the 5th January, 1994 from Mr. Kevin Allman, a Staff Valuer with 20 years experience in the Valuation Office, on behalf of the respondent.

In the written submission Mr. Allman described the property, the grounds of appeal, the valuation history and set out his calculation of the rateable valuation as follows:-

Shop	265 square feet @ £13.50 = £3,578
	@ 0.5% = £17.89
Say	£18.00

OR

The Tribunal is conscious that parking in Emmet Square may be of some assistance, but this may not outweigh the other adverse factors.

Having regard to the foregoing and all the comparisons offered the Tribunal finds that the rateable valuation of the subject should be £16.50 and so determines.