

Appeal No. VA93/3/034

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

Charles Hayes

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Reference: 15a, Townland: Guard Well, Ward: 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 10th August, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £9 on the above described hereditament.

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

"the premises were previously a garage. It was never constructed as a hairdressing salon and the sewer from the house passes directly underneath the floor of the hairdressing salon. There is only a mineral felt flat roof on same and the water is dripping down at the back. The walls are damp and especially the front wall and back wall. The area is extremely small."

The Property:

The property is situated in Main Street, Kinsale. Prior to renovation as a hairdressing salon the property was valued as a motor house at R.V. £1.

The property is held under a 2 year and 9 month lease dated from August 1990. The rent is £35 per week under the lease with the tenant liable for rates.

The accommodation consists of 180 square feet approximately.

Valuation History:

Up to 1982 Lot 15 had a valuation of £3. In that year the property was developed as two "motor houses" at R.V. £1 each.

In 1991 the subject property was listed by Kinsale U.D.C. - "Conversion to Hair Salon". A valuation of £10 was fixed. At First Appeal the rateable valuation was reduced to £9 and the description was amended to "shop". It is against this rateable valuation that an appeal lies to the Tribunal.

Written Submissions:

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

In the written submission were set out the grounds of appeal, and a number of comparisons on the Main Street of Kinsale.

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

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

Rent:	£35 per week	=	£1,870 per annum
	@ .5%	=	£9.10

He also set out a number of comparisons within the area.

Oral Hearing:

The oral hearing took place herein on the 18th January, 1994 at the City Hall, Cork. Mr. Virgil Horgan of Horgan & Hegarty, Solicitors appeared for the appellant and Mr. Seamus O'Neill, Valuer of O'Neill's Auctioneers gave evidence on behalf of the appellant. Mr. Kevin Allman, Staff Valuer with 20 years experience in the Valuation Office, appeared for the respondent.

It emerged in the course of discussion that the comparisons did not assist greatly as the premises was very small, set back from the footpath and appeared not to be very suitable for any use other than hairdressing. The whole construction was rudimentary with a flat roof. Nevertheless, the rent of £35 was obtained. Mr. Allman took the approach of converting the rent on a rule of thumb basis to a valuation of £9. While the Tribunal considers that this approach was correct, nevertheless, it feels constrained to take an objective view of the rent. The valuation should be reduced on the basis that the premises may not objectively be fit to sustain the actual passing rent.

Taking the passing rent as a guide however, the Tribunal finds that in all the circumstances of the case, the rateable valuation of the premises should be £7.