

Appeal No. VA93/4/031

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

Sullivan Waters & Company

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Offices at Map Reference: 19 Main Street, Townland: Town of Mallow, E.D.: Mallow
North Urban, U.D.: Mallow, Co. Cork
Quantum

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 27TH DAY OF APRIL, 1994

By Notice of Appeal dated the 3rd day of November, 1993 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £50 on the above described hereditament.

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

- "(1) Properties of similar size and use in the immediate vicinity are considerably less
- (2) The valuation submitted herewith
- (3) The previous valuation was £25 and the current rate represents a 100% increase which is excessive".

The Property:

The property comprises a three-storey building with small yard at the rear. It is located on Main Street to the western end of the town of Mallow. All main services are connected.

Accommodation comprises:-

Ground Floor -	2 offices and store room
First Floor -	3 offices and kitchen
Second Floor -	3 rooms used as file stores

Valuation History:

The hereditament was first valued in 1925 and described then as house, shop and yard with a valuation of £21. In 1979 the hereditament was divided. The ground floor portion was described as shop and valued at £10, and a valuation of £15 was put on upper floors then used as domestic accommodation.

In 1991 the upper floors were purchased by appellant and converted for use as office accommodation. The valuation on this portion was increased from £15 to £25. The valuation on the ground floor portion was unchanged as it had not been listed for revision by the Local Authority.

In 1992 the ground floor and upper floors were amalgamated and the valuation attributable to the ground floor was increased from £10 to £33, giving a total valuation of £58 for the hereditament.

At First Appeal the Commissioner reduced the valuation to £50. It is against this determination that an appeal lies to the Tribunal.

Written Submissions:

By letter dated the 20th April, 1994 the appellant set out the grounds on which they were relying in their appeal to the Tribunal.

In the letter it was stated that properties of a similar nature in the same locality are valued at considerably less and in particular an office of a firm of solicitors located in the same part of town of a similar floor area is valued at £34.

It was stated that the appropriate rental value for the subject premises would be in the region of £7,000 to £7,500 and that the rateable valuation should be in the region of £40 to £42.

It was stated that there was no separate entrance to the upstairs and that it was impossible to rent the first floor premises.

The floor area was agreed at 545 square feet for the ground floor area, 510 square feet for the first floor office and 434 for the second floor storage space.

A written submission was received on the 18th April, 1994 from Mr. Peter Conroy, a District Valuer with 20 years experience in the Valuation Office, on behalf of the respondent.

Mr. Conroy, in his written submission, described the property and its valuation history. He set out his calculation of the valuation on the subject premises as follows:-

Ground Floor:

Front Office	373 sq.ft. @ £16.00 p.s.f. = £ 5,952
Rear Office	123 sq.ft. @ £ 8.00 p.s.f. = £ 984
Store	48 sq.ft. @ £ 2.00 p.s.f. = £ 96

First Floor:

Offices	434 sq.ft. @ £ 5.00 p.s.f. = £ 2,170
Kitchen	76 sq.ft. @ £ 3.00 p.s.f. = £ 288

Second Floor:

Stores	434 sq.ft. @ £ 2.00 p.s.f. = <u>£ 868</u>
	£10,298

N.A.V. £10,000 @ 0.5% = £50.00

R.V. = £50

Mr. Conroy gave details of seven comparisons in Main Street, Mallow as follows:-

1) Lot 12B, Main Street

Occupier: O'Mahoney Boylan Golden (Mallow) Limited

Description: Offices

R.V.: £43

2) Lot 25c, Main Street

Occupier: James Byrne & Company

Description: Offices

R.V.: £44

3) Lot 157, Main Street

Occupier: H.A. Molloy & Sons Limited

Description: Shop

R.V.: £50

4) Lot 96, Main Street

Occupier: Sean Graham

Description: Betting Office

R.V.: £60

5) Lot 147, Main Street

Occupier: Freacon Limited t/a Whizz Kids

Description: Shop and Store

R.V.: £34

6) Lot 72a/1, Main Street

Occupier: Cardine Feaney

Description: Shop

R.V.: £30

7) Lot 50, Main Street

Occupier: Vacant

Description: Shop

R.V.: £35

The rental per square foot on the ground floor front sections of these buildings varied from £15 to £23 per square foot.

Oral Hearing:

The oral hearing took place in Cork on the 27th April, 1994. David Waters Esq., B.A. LL.M., Solicitor of the appellant company, Messrs. Sullivan Waters & Company, Solicitors appeared on behalf of the appellant. Peter Conroy, a District Valuer with over 20 years experience in rating valuation, appeared on behalf of the respondent.

Mr. Waters referred to his written submission and to the comparisons submitted on behalf of the respondent. He said that the office of Messrs O'Connor & Dudley was across the street from his, was approximately the same size and had a rateable valuation of £34.

Mr. Conroy pointed out that the same was revised in 1985.

In relation to Mr. Conroy's Comparison No: 1, Mr. Waters said that the same is in a far better location in that all the premises adjoining it were let, whereas premises next door to his and two others have been vacant for some time.

In relation to Mr. Conroy's Comparison No: 2, Mr. Waters said that the same was a custom-built office and was smaller than the subject premises.

In relation to Mr. Conroy's Comparison No: 3, Mr. Waters said that it too was a custom-built office with central heating and all amenities. The subject premises amounted to converted bedrooms.

Mr. Conroy, in evidence, referred to his written submission and submitted that his best comparison was No: 1, namely; Lot 12B Main Street, Mallow. He said that he felt that he had made due allowance for the somewhat superior location of that premises.

Determination:

The Tribunal is satisfied that Mr. Conroy, on behalf of the respondent, has been fair and reasonable in his assessment of the net annual value of the subject premises. It is, however, for the Tribunal to superimpose its own view of what the correct rateable valuation should be.

Having regard to the location of the subject premises and to the fact that the premises adjoining the same has been vacant for more than a year, it is the Tribunal's view that a fair net annual value thereof is in the region of £9,000. Accordingly, the Tribunal determines rateable valuation of the subject premises at £45.