

Appeal No. VA94/1/001

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

**Philip A. Connolly**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House and Shop at Map Reference: 3a, Townland: Edenderry (pt.of) Market Square, E.D.:  
Edenderry Urban, R.D.: Edenderry 1, Co. Offaly  
Quantum - Comparisons

**B E F O R E**  
**Mary Devins**

**Solicitor (Acting Chairman)**

**Paddy Farry**

**Solicitor**

**Patrick Riney**

**F.R.I.C.S. M.I.A.V.I.**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 28TH DAY OF SEPTEMBER, 1994**

By Notice of Appeal dated the 20th day of April, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £23 on the above described hereditament.

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

**The Property:**

The property comprises a light grocery shop of 192 square feet with rear part of 182 square feet used as store. The premises is located in The Square, Edenderry, beside the bus stop.

Living accommodation overhead of 1,100 square feet with sheds to the rear. The shop is of basis standard throughout with good frontage and depth.

**Valuation History:**

Previously valued as house with rateable valuation of £9.50 probably fixed pre World War 2. At 1992 Revision the shop was assessed at £11.00 and house at £12.00, total £23.00. No change was made at First Appeal. It is against this valuation of £23 that an appeal lies to the Tribunal.

**Written Submissions:**

A written submission was received on the 26th August, 1994 from Mr. Raymond Sweeney, a District Valuer with 24 years experience in the Valuation Office, on behalf of the respondent.

In the written submission Mr. Sweeney described the property and its valuation history as set out above. He set out his calculation of the rateable valuation on the subject premises as follows:-

Shop:	192 sq.ft. @ £9.00	= £1,728
Store:	182 sq.ft. @ £3.00	= <u>£ 546</u>
		£2,274
	x 0.5%	= £11.37
	Say	= £11.00
Domestic at £45 per week = £2,340 x 0.5% = £11.70		
	Say	= <u>£12.00</u>
	Total R.V.	= £23.00

Mr. Sweeney offered comparisons with other properties in Market Square and in particular the adjacent unit. He said that this unit was almost identical to Mr. Connolly's shop and gave details as follows:-

	<b>Shop Size:</b>	<b>Store Size:</b>	<b>Total:</b>	<b>Shop Basis:</b>	<b>Store Basis:</b>	<b>R.V. Shop:</b>
Subject	192	182	376	192 sq.ft	182 sq.ft	£11.00
Premises	sq.ft.	sq.ft.	sq.ft.	@ £9.00	@ £3.00	
Des	200	172	372	200	172	£12.00
Farrell	sq.ft.	sq.ft.	sq.ft.	sq.ft.	sq.ft.	
				@	@ £3.00	
				£10.00		

Mr. Sweeney said that the valuation of Des Farrell's premises, fixed at £14 on 1992 Revision, was reduced to £12 by the Commissioner of the Valuation. These two premises, he said, were similar in terms of size, location and layout. He said that internally Mr. Connolly's shop was poorer. He understood, he said, that Mr. Connolly carried out the business as a personal interest and outlet and, therefore, had no great interest in refurbishing shop to maximise turnover.

Mr. Sweeney also summarised details of four other premises in Market Square as follows:-

<b>No. in Square :</b>	<b>Shop Basis:</b>	<b>Other:</b>	<b>R.V.:</b>	<b>Observations:</b>
10b	269 sq.ft. @ £7.50	Workshop 296 sq.ft @ £4.00	£16.00	Larger area than subject, not as well located
10c	222 sq.ft. @ £8.00	Store 195 sq.ft @ £5.00	£14.00	Same
13b	482 sq.ft. @ £7.50	-	£18.00	Same
4/Unit 2	485 sq.ft. @ £10.70	-	£25.00	Well located in Square, near subject

A written submission was received from Mr. Connolly on the 9th August, 1994. In his written submission Mr. Connolly said that the shop was an old time shop. He said that it now only sold cigarettes, sweets, minerals, ice cream and a little bit of picture framing. The estimated turnover is about £60 a week. Part of the house, he said, was let to the adjoining premises, Des Farrell, Hairdresser, at £35 per week.

Mr. Connolly said that he was only just surviving in business and that he carried on just for the company of people.

**Oral Hearing:**

At the oral hearing which took place in Dublin on the 9th September, 1994, the respondent was represented by Mr. Raymond Sweeney of the Valuation Office.

The appellant's written submission was accepted by the respondent and by the Tribunal in the absence of oral evidence.

Mr. Sweeney submitted that due allowance had been made for the relatively poor condition and particular circumstances of the subject property, particularly taking into account its excellent location and the R.V.'s of comparable properties in the immediate vicinity.

**Findings:**

The Tribunal accepts that the rateable valuation arrived at by the respondent seems reasonable in light of comparable properties.

It does seem, however, that the subject property is somewhat inferior to its most immediate comparison, namely, the next door hairdressing salon, which appears to be trading to its potential.

In the circumstances, therefore, the Tribunal feels that a fair rateable valuation of the subject property is £20 and so determines.