

Appeal No. VA94/1/018

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

**Sheila Farrelly**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House and Shop at Map Reference: 18a J.K.L. Street, Townland: Edenderry (pt of), Ward:  
Edenderry Urban, R.D.: Edenderry 1, Co. Offaly  
Quantum - Comparisons, letting value

**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 16TH DAY OF DECEMBER, 1994**

By Notice of Appeal dated the 28th day of April, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £29 on the above described hereditament.

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

**The Property:**

The property is a wool shop of 370 square feet with limited frontage. Living accommodation of some 1,500 square feet occupied by the owner to the rear and overhead.

**Valuation History:**

Prior to 1992 Revision the property was valued as a house with an old R.V. of £5.25. At 1992 Revision R.V. was increased to £33 (Apportioned: Domestic - £16; Shop - £17). An appeal against this valuation was lodged with the Commissioner of Valuation in May 1992 and at First Appeal the rateable valuation was reduced to £13. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

**Written Submission:**

Ms. Sheila Farrelly submitted the Notice of Appeal as her formal submission to the Tribunal for the hearing. On the appeal form Ms. Farrelly stated that "*Area of high un-employment. Very low turn-over so high rates are impossible to pay for a small country shop like mine. Competition from multi nationals like Quinnsworth do not leave me much of an income. Private house and garden should not be included in rates*".

A written submission was received on the 5th September, 1994 from Mr. Raymond Sweeney, a District Valuer with 24 years experience in the Valuation Office, on behalf of the respondent.

Mr. Sweeney described the property and its valuation history. Commenting on the grounds of appeal Mr. Sweeney said that the grounds of appeal stated by the appellant had been taken into account at First Appeal and the valuation reduced to £13. This, he said, was on the basis of an estimated N.A.V. of £2,600 equivalent to £50 per week for base date November 1988. Subsequent letting of identical shop adjoining for £65 per week confirmed £50 as a reasonable estimate for November 1988.

Mr. Sweeney set out his basis of valuation on the subject premises as follows:-

Shop	370 sq.ft. @ £7.00	=	£2,590 x 0.5%
		=	£13.00
		<b>or</b>	
N.A.V.	£50 p.w. x 52=	£2,600 x 0.5%	
		=	£13.00

Total R.V.:	Shop	£13.00}		
	Domestic	£16.00}	=	£29.00

Mr. Sweeney offered a number of comparisons in JKL Street set out in the table below:-

<b>Rating Ref:</b>	<b>Shop Basis:</b>	<b>R.V.:</b>
9a	410 sq.ft. @ £7.60	£15.00
9b	408 sq.ft. @ £7.60	£15.00
Subject: 18a	370 sq.ft. @ £7.00	£13.00
20	533 sq.ft. @ £10.00	£38.00
27a	343 sq.ft. @ £12.00	£36.00
27b	448 sq.ft. @ £12.00	£28.00
66b	301 sq.ft. @ £13.00	£20.00

### **Oral Hearing:**

At the oral hearing which took place in Dublin on the 28th September, 1994 Mr. Raymond Sweeney of the Valuation Office appeared on behalf of the respondent. By prior arrangement there was no appearance on behalf of the appellant and the written submission was taken into account in the absence of oral evidence.

Mr. Sweeney referred to the comparisons set out in his written submission and said that the rate per square foot attributed to the subject premises was reasonable. The subject, while it did have limited frontage, was compact and internally attractive and was well located on Edenderry's prime retail street.

Mr. Sweeney submitted that the reduction made to the R.V. at First Appeal stage was appropriate as this reduction was based on an estimated letting value of £50 per week which figure was confirmed to be reasonable by the subsequent letting of an identical adjoining shop at £65.

### **Findings:**

The Tribunal accepts Mr. Sweeney's evidence in relation to comparable properties and in relation to his assessment of N.A.V., based on letting values.

In the circumstances and in the light of evidence adduced, the Tribunal affirms the decision of the respondent herein and the rateable valuation therefore remains unchanged at £29.00 in total.

