

Appeal No. VA94/1/019

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

Ian Ferguson

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Reference: 18b 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 £13 on the above described hereditament.

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

The Property:

The property comprises a shop of 360 square feet, vacant at time of inspection but subsequently let as a curtain shop to Mr. Ian Ferguson on a 30 month lease from March 1994 at £65 per week, tenant liable for rates (£3,380 per annum).

Valuation History:

Prior to 1992 Revision the shop formed part of 18 JKL Street, large house occupied by Sheila Farrelly. At 1992 Revision separate R.V.'s were determined as follows:-

- 1) Lot 18a: House and wool shop - R.V. £33 - Occupied by Sheila Farrelly Subject of VA94/1/018.
- 2) Lot 18b: Shop then vacant and for letting (subsequently let to Ian Ferguson) - R.V. £17 - Subject of this appeal.

An appeal was made to the Commissioner of Valuation and at First Appeal the rateable valuation on the subject premises was reduced to £13. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

Written Submissions:

The Notice of Appeal served as the written submission on behalf of the appellant. In the Notice of Appeal the grounds of appeal had been stated as *"This is a small shop, in a small town with massive unemployment causing a lot of poverty. High rates are impossible to pay and would result in closing of business. I started business here in mid April '94 and will not pay rates for the weeks I haven't been in business"*.

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.

In his written submission Mr. Sweeney described the property and its valuation history. Mr. Sweeney, commenting on the grounds of appeal, said that the N.A.V. adopted had regard to rent passing and comparative evidence. He said that at First Appeal his recommendation had been accepted by the Commissioner of Valuation and the valuation reduced to £13.

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

$$\begin{array}{rcl}
 \text{Shop N.A.V. } £50 \text{ p.w.} \times £52 & = & £2,600 \times 0.5\% \\
 & = & £13 \\
 & \textbf{or} & \\
 \text{Shop } 360 \text{ square feet @ } £7 & = & £2,520 \times 0.5\% \\
 & = & £13
 \end{array}$$

Mr. Sweeney said that the rates payable taking into account tax allowance would be in the region of £3 to £4 per week net.

Mr. Sweeney offered comparisons as follows:-

| Rating Ref: | Shop Basis: | R.V.: |
|--------------------|---------------------|--------------|
| 9a | 410 sq.ft. @ £7.60 | £15.00 |
| 9b | 408 sq.ft. @ £7.60 | £15.00 |
| Subject: 18b | 360 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 particularly in view of the fact that the passing rent of the subject property is £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 £13.00 in total.