

Appeal No. VA94/2/001

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

Lorcan Caffrey, Niall Laurence Hair Salon

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop (ground floor) and Hairdressing Salon (1st and 2nd floors) at Map Reference: 5,
Townland: Mullingar, Town of Mullingar, E.D. Mullingar South Urban, R.D. Mullingar Co.
Westmeath

Quantum - Comparisons

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Veronica Gates

Barrister

Paddy Farry

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 21ST DAY OF NOVEMBER, 1994

By Notice of Appeal dated the 1st day of July, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £37 on the above described hereditament.

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

The Property:

The property comprises a three storey building in a secondary street approximately 35 metres from Market Square.

The property is of rubble and masonry construction with a slate roof and a two storey extension to the rear. It is located in a terrace of business and domestic premises.

The accommodation consists of a ground floor ladies drapery shop, first floor hairdressing salon and second floor mens hairdressing salon. Each unit has separate access from a common hallway and stairs.

Valuation History:

At the primary revision a house and offices at map reference 5 Mount Street (later Seery Street) was valued at £8. Out offices were demolished and in 1871 the valuation was reduced to £7. This figure remained until 1989 when, as a result of refurbishment and conversion of premises to a ground floor shop and first and second floor hairdressing salons, the valuation was increased to £60. Following a complaint the valuation was reduced to £50 at 1992 Revision. Mr. Caffrey appealed against this decision and the Commissioner reduced the valuation to £37 at First Appeal.

Written Submissions:

A written submission was submitted on the 19th October, 1994 from Mr. Lorcan Caffrey, the appellant.

Mr. Caffrey, in his written submission, described the business as labour intensive with high overheads. He said that the turnover in profits did not justify the valuation.

Mr. Caffrey said the street frontage was very small and not on the Main Street of Mullingar. He said that other larger buildings were valued at a lower rate.

A written submission was received on the 21st October, 1994 from Mr. Noel Lyons, B.Comm, a District Valuer in the Valuation Office.

Mr. Lyons described the property, its valuation history and grounds of appeal. He set out his calculation of the rateable valuation on the subject premises as follows:-

- a) Estimate of Net Annual Value

Ground Floor Shop	308ft ²	@ £75.00 per week	=	£3,900
1st Floor Ladies Hair Salon	286ft ²	@ £45.00 per week	=	£2,340
2nd Floor Mens Hair Salon	179ft ²	@ £25.00 per week	=	<u>£1,300</u>
				£7,540

b) Rateable Valuation

Estimate of N.A.V.	£7,500 x 0.5%	=	£37.50
	Say	=	£37.00

Mr. Lyons gave a number of comparisons of recently revised valuations in Seery Street.

These comparisons are set out below:-

- 1) Map Reference: In 18.19 Seery Street
Occupier: Patrick McCormack
Description: Shop
Floor Area: 337 square feet
Rateable Valuation: £12.50 (1987)

- 2) Map Reference: In 46.47b Seery Street
Occupier: Lir Secretarial Services
Description: Offices (first floor)
Floor Area: 398 square feet
Rateable Valuation: £24.00

- 3) Map Reference: 46b.47b Seery Street
Occupier: O'Reilly Stuart
Description: Offices (second floor)
Floor Area: 414 square feet
Rateable Valuation: Not yet issued by Commissioner

- 4) Map Reference: Part of 6.7 Seery Street
Occupier: David Walsh & Company
Description: Offices (first & second floors)
Floor Area: First Floor - 347 square feet
Second Floor - 307 square feet
Rateable Valuation: Not yet issued by Commissioner

- 5) Map Reference: In 2a Dominick Street

Occupier:	Majella Kelly
Description:	Hairdressing Salon (first floor)
Floor Area:	267 square feet
Rateable Valuation:	£13 (1989 First Appeal)

6) Map Reference:	34b Oliver Plunkett Street
Occupier:	Midland Loan & Financial Services Limited
Description:	Offices (first floor)
Floor Area:	290 square feet
Rateable Valuation:	£13 (1989 First Appeal)

Oral Hearing:

The oral hearing took place in Dublin on the 4th November, 1994. Mr. Lorcan Caffrey, the appellant, appeared in person and Mr. Noel Lyons B. Comm., a District Valuer, appeared on behalf of the respondent.

In evidence, Mr. Caffrey stated that the subject premises was located in Seery Street, Mullingar, which was off the main business track and could not be seen from Market Place. He indicated that there was no car parking permitted outside his premises. He indicated that the subject premises had a very narrow frontage. He stated that the construction of the premises did not lend itself to a separate letting in respect of the ground floor, first floor and second floor as access to the first and second floors was through the ground floor. He stated that it suited him as his wife managed the boutique on the ground floor. He indicated that he was prepared to accept a rental figure of £75 per week in respect of the ground floor shop, but added that he did not think it would be possible for him to obtain £45 per week for the first floor and £25 per week for the second floor. He added that he had been advised that the rateable valuation would be reduced to £30, which figure he felt was reasonable.

Mr. Caffrey pointed out that the premises at No. 6 and 7 Seery Street, which is occupied on the ground floor by Daragh Caffrey and on the first and second floor by David Walsh & Company, Solicitors, was a far bigger premises with approximately twice the frontage of his own premises.

Mr. Lyons supplied to the Tribunal information on leases and rents applying to his comparisons in support of the rental level he attributed to the subject premises.

Mr. Lyons indicated that he did not accept that the first floor and second floor could not readily be let, and indicated that the largest reduction he could possibly make in relation to the first floor and second floor rents was £5 per week in respect of each floor reducing the rent to £40 in respect of the first floor and £20 in respect of the second floor.

Determination:

Having regard to the evidence offered and the comparisons adduced to the Tribunal, the Tribunal is of the opinion that the net annual value of the subject premises should be £7,000 per annum and accordingly, that the rateable valuation should be £35 and so determines.