

Appeal No. VA94/2/003

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

David P. Duignam

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop, offices and yard at Map Ref: 15a, Townland: Townparks, Dunlo Street, U.D.
Ballinasloe, Co. Galway

Quantum - Sought to raise an error in evidence at a previous hearing

B E F O R E

Henry Abbott

S.C. Chairman

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 23RD DAY OF MARCH, 1995

By Notice of Appeal dated the 10th July 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £28 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that the valuation is excessive and inequitable and that comparative valuations used are not correct.

The Property:

The property is situated on Dunlo Street across from Hayden's Hotel. It comprises a ground floor retail unit used as a gift shop.

Valuation History:

- (a) First Valued in 1917 as two separate lots:-
 Lot 15: Description: "Garage, House (pt. of)" R.V. £18.00
 Lot 15a: Description: "Recruiting Office (1st floor)" R.V. £2.00
- (b) 1920 Revision. Lots amalgamated R.V. £20.00 (Lot 15).
 Description: "Garage, ho, offs & yd (in common)."
- (c) 1935 Revision. R.V. increased to £24.00.
 Description: "Ho, shop, garage, petrol tanks, offs & yd (in common)."
- (d) 1935 First Appeal. R.V. reduced to £22.00. No other change.
- (e) 1939 Revision . R.V. reduced to £18.00.
 Description: "Ho, shop, offs & yd" - converted to a butcher's shop.

Written Submissions:

A written submission was received on the 8th February 1995 from Mr. Bernard Stewart, District Valuer with 24 years experience in the Valuation Office on behalf of the respondent. In his written submission Mr. Stewart gave details of the valuation history and grounds of appeal in relation to the subject premises. Mr. Stewart said that the Commissioner proposed no change to the valuation of £28 affirmed by the Tribunal in judgment of 9th September 1992 - VA92/2/002 i.e. N.A.V. £5,600 at 0.5% = £28 rateable valuation. Mr. Stewart said there had been no change to the shop between 1990 and 1993 revisions and no change in circumstances in relation to other properties on the street. Commenting on the appellant's grounds of appeal Mr. Stewart said that the comparisons used by the respondent at the Valuation Tribunal hearing in September 1992 were correct as in the valuation lists (though valued on the pre-1986 square metre basis). He said the comparisons were used from a rental comparison/analysis point of view only, with a view to estimating the net annual value of the shop under appeal.

Oral Hearing:

The oral hearing took place herein in the County Council Chamber, Galway, Co. Galway on the 15th day of February 1995. Mr. Scannel appeared for the appellant and Mr. Bernard

Stewart appeared for the respondent. Mr. Duignam also gave evidence. The Tribunal had the benefit of the judgment of the Tribunal in a previous appeal in this case in September 1992 (VA92/2/002). The appellant repeated submissions which were made in the previous appeal and the Tribunal was at pains to point out that it could not entertain matters which were canvassed in the previous appeal, and that there was a procedure in the High Court for dealing with dissatisfaction arising from that appeal. However, the appellant was in a position to raise a new aspect of the economic environment of the subject in Ballinasloe. This was the onset of the development of a supermarket and shopping complex on the outskirts of the town, which the appellant said took away much of the retail trade affecting his premises. The appellant mentioned that a by-pass was planned for the town, but this appeared to be too far into the future to be taken into consideration.

Findings:

- 1) The Tribunal is bound by its previous decision and must only consider matters which have arisen since the decision which might affect the valuation of the premises.
- 2) The only matter which has arisen since the Tribunal's previous judgment is the onset of the supermarket and shopping centre, which has probably shifted the retail emphasis of the town somewhat.
- 3) In view of the development regarding the shift of the retail centre, the appellant may have suffered somewhat through loss of potential for his property.
- 4) The Tribunal considers that the valuation might be reduced by £2, giving a valuation of £26 in view of the foregoing considerations, but reserves its position in relation to any other premises on the street, which might not be affected in the same way.

Accordingly the Tribunal determines the valuation of the subject premises at £26.

