

Appeal No. VA94/2/012

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

Guiseppe Copolla

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: House and Restaurant at Map Ref: 30, 30a.31/1 Dominick Street, Townland: Mullingar,
Town of Mullingar, Ward: Mullingar South Urban, R.D. Mullingar, Co. Westmeath
Quantum - Market conditions

B E F O R E
Mary Devins

Solicitor (Acting Chairman)

Patrick Riney

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

Brid Mimmagh

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 10TH DAY OF JANUARY, 1995

By Notice of Appeal dated the 4th day of July, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £45 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that:-

"the Valuation as revised is excessive and unjust in the circumstances."

The Property:

The property comprises a three storey structure at the junction of Dominick Street and Railway Row. The house extends over the food preparation area and toilets at the rear.

The accommodation consists of a ground floor "take away" restaurant with preparation area, stores and staff toilets to the rear. A separate ground floor hallway leads to the domestic accommodation on the upper floors consisting of a first floor kitchen and four other rooms and storage space to the rear, and second floor accommodation of six rooms. Central heating has been installed.

Valuation History:

The property has undergone many revisions since the primary revision wherein a rateable valuation of £13.50 was placed on the premises.

In the modern context the property was revised in 1987. Mr. Copolla had obtained planning permission for division of ground floor cafe and amusement parlour. In the event the development did not take place and the valuation was increased from £54 to £75. The parlour was still vacant in 1990 and the valuation was reduced to £65. The parlour was eventually let as a video shop, Appeal No: VA94/2/013, and rated separately in 1992. The valuation fixed on the main building and cafe was £55. The property was appealed to the Commissioner of Valuation at First Appeal and the valuation of £55 was reduced to £45. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

Written Submission:

A written submission was received on the 15th November, 1994 from Mr. Peter D. Jones & Company, Solicitors, on behalf of the appellant.

In the written submission Mr. Jones dealt with both appeals, VA94/2/013 and the subject appeal. In relation to the subject appeal Mr. Jones said that his client requested that the two properties referred to under Appeal No: VA94/2/013 and the subject property would have to be considered as one property for the purposes of fixing rates and the rate apportioned between the two properties.

A written submission was received on the 3rd November, 1994 from Mr. Noel Lyons, a District Valuer with 20 years experience in the Valuation Office, on behalf of the respondent.

Mr. Lyons dealt with the valuation history and the property in his written submission and set out his calculation of the rateable valuation as follows:-

1) **Estimate of Nett Annual Value**

(a) "Take Away" restaurant - Nett Area 468ft². Frontage 9 feet.

Restaurant - Zone A	180ft ² @ £12.00	=	£2,160
Restaurant - Zone B	180ft ² @ £ 6.00	=	£1,080
Balance	108ft ² @ £ 3.00	=	£ 324
Food Preparation/Washing etc.	181ft ² @ £ 2.50	=	£ 453
Storage and Washing	384ft ² @ £ 1.50	=	<u>£ 576</u>
			£4,593

House, Gr. Fl., 1st & 2nd Floors	4,187ft ² }		
Motor House	293ft ² }	@ £80 p.w. =	£4,160
Covered Yard	353ft ² @		
			£8,753

OR

(b) "Take Away" Restaurant	468ft ² @ £90 p.w.	=	£4,680
Domestic Residence	468ft ² @ £80 p.w.	=	<u>£4,160</u>
			£8,840

(2) **Rateable Valuation**

Estimate of N.A.V.	£8,000 x 0.5% =	£44.00
Say	=	£45.00

Mr. Lyons offered comparisons in Dominick Street as follows:-

- 1) Map Reference: 12 Dominick Street
Occupier: Seamus Sheridan
Description: Shop
Floor Area: 1258ft²
Rateable Valuation: £43
- 2) Map Reference: 22/1 Dominick Street
Occupier: Mullingar Banqueting & Catering Company Limited
Description: Restaurant

Floor Area: 1,314ft²
Rateable Valuation: £50

Mr. Lyons offered two other comparisons in Oliver Plunkett Street and Austin Friar Street as follows:-

- 1) Map Reference: 15.16 Oliver Plunkett Street
Occupier: Day's Bazaar
Description: House, Shop and Yard
Rateable Valuation: £100
- 2) Map Reference: 1 to 6/Unit 4 Austin Friar Street
Occupier: Xtra-vision
Description: Shop
Rateable Valuation: £75 (1992)

Oral Hearing:

At the oral hearing which took place in the Tribunal Offices on the 16th November, 1994 the appellant was represented by Mr. Peter Jones, Solicitor and the respondent was represented by Mr. Noel Lyons of the Valuation Office.

At the oral hearing no evidence was offered to dispute the evidence of the Valuation Office in the case of **VA94/2/0012 - Guiseppe Copolla -V- Commissioner of Valuation**. The Tribunal consequently affirms the valuation of the Commissioner in this appeal. The valuation is, therefore, determined at £45.