

Appeal No. VA94/2/013

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

**Guiseppe Copolla**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop at Map Ref: 30.30a.31/2, 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 11th day of July, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £35 on the above described hereditament.

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

"The valuation is excessive and unjust in all the circumstances when the fact that the shop unit is a part residential/commercial unit at Dominick Street and if one considers the rate fixed for both units it is quite excessive."

**The Property:**

The property comprises a modern ground floor shop/office unit in a three storey building at the junction of Dominick Street and Railway Row. The property was let as a shop from October 1990 until October 1992.

**Valuation History:**

The shop unit was part of a ground floor cafe valued with a house, motor house, out offices and yard in 1962 at £44. The cafe closed for a period but was improved and the valuation on the entire increased to £54 in 1972.

By 1987 the cafe had been divided into two units and the valuation was increased to £75 in that year. The unit was then let as a shop trading as "The Video Box" in October 1990 and valued at £35. Mr. Copolla appealed the decision to the Commissioner of Valuation but no change was made at First Appeal.

**Written Submissions:**

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

In his written submission Mr. Jones said that the premises was a lock-up shop at Dominick Street, Mullingar. He said that it had been intermittently leased in the past and was at present leased to a company known as "Dial a Video". He said that it was very difficult to rent the shop. It had remained vacant for a considerable period of time prior to the previous letting and once again further difficulties were encountered before same could be rented to the present tenant.

Mr. Jones also said a special condition of the letting agreement was that the tenant would make a contribution of £600 towards rates.

Mr. Jones submitted that the two properties, this appeal and VA94/2/012 - Guiseppe Copolla -v- Commissioner of Valuation, would have to be considered as one property for the purposes of fixing rates and the rate apportioned between the two properties.

Mr. Jones said that Dominick Street, particularly at the end where the subject premises was located, is no longer a main trading street in Mullingar. He said the rental market at the moment was not buoyant there being something in the region of twenty to thirty shops available for letting at any point in time.

Mr. Jones suggested that the comparisons offered by Mr. Lyons were not comparable in that they were closer to the main trading street or on the main trading street.

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

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

a)	<u>Estimate of Nett Annual Value</u>		
(i)	Zone A - 6.5m frontage	440ft <sup>2</sup> @ £12.00 psf =	£5,040
	Balance	341ft <sup>2</sup> @ £ 6.00 psf =	<u>£2,046</u>
			£7,086
		Say =	£7,000
(ii)	Rent paid £150 per week = Annual rent including rates	=£7,800	
	Deduct rates £35 R.V x rate in £1.00 (1990) £23.04	= <u>£ 806</u>	
			£7,000
(iii)	Estimate of weekly rent £135, Say per annum	=	£7,000
(b)	<u>Rateable Valuation</u>		
	Estimate of N.A.V.	£7,000 x 0.5%	= £35.00

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

- 1) Map Reference: 12 Dominick Street  
Occupier: Seamus Sheridan  
Description: Shop  
Floor Area: 1258ft<sup>2</sup>  
Rateable Valuation: £43

- 2) Map Reference: 22/1 Dominick Street  
 Occupier: Mullingar Banqueting & Catering Company Limited  
 Description: Restaurant  
 Floor Area: 1,314ft<sup>2</sup>  
 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: Xtravision  
 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.

The Tribunal considered submissions from Mr. Peter Jones, Solicitor, Mullingar and Mr. Murtagh, Auctioneer and from Mr. Lyons on behalf of the Commissioner of Valuation. It is accepted by the Tribunal that the problem of letting the shop units in this area are real and that business would have diminished somewhat as a result of the improvement of the time-factor in travel to Dublin. The Tribunal also accepted the evidence of Mr. Murtagh on the amount of vacant premises and business which have closed down in the area. They are also aware of the fact that in the town of Mullingar, letting values do not seem to directly relate to the rateable valuation.

As a consequence of this, the Tribunal determines that the valuation should be reduced by £3.00 to a rateable valuation of £32.00.

