

Appeal No. VA94/2/015

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

**Elizabeth Naughton, N K Sports Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: House and Shop at Map Reference: 10 Castle Street Lower, Ward: Tralee Urban, U.D.  
Tralee, Co. Kerry  
Quantum - Comparisons, zoning

**B E F O R E**  
**Henry Abbott**

**S.C. Chairman**

**Joe Carey**

**P.C. M.I.A.V.I.**

**Fred Devlin**

**F.R.I.C.S. A.C.I. Arb.**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 23RD DAY OF NOVEMBER, 1994**

By Notice of Appeal dated the 22nd day of July, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £86 on the above described hereditament.

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

"the shop is a long and narrow premises with no parking and plenty of evidence of an aged building such as dampness and cracks in walls etc and by comparison with other premises in the vicinity."

**The Property:**

The property is located on Castle Street Lower in the town of Tralee in the commercial and retail centre of the town.

The property comprises a three storey residential business premises with ground floor retail use dealing in sports goods/fashions items. There is a small amount of storage space on the first floor with the remainder of the building devoted to domestic purposes.

**Accommodation:**

Ground Floor Shop -	988 square feet
First Floor Stores -	155 square feet
First & Second Floor Domestic Accommodation -	1,548 square feet

**Valuation History:**

The valuation prior to the 1992 Revision had stood for many years at R.V. £16 and was described in the Valuation Lists as "Lic'd House". Following the 1992 Revision the R.V. was increased to £95 and description amended to "House and Shop". At First Appeal the rateable valuation was reduced to £86.

**Written Submission:**

A written submission was received on the 14th November, 1994 from Mr. Anthony Brooks, B.Agr. Sc., M.I.A.V.I., Rating Consultant and Auctioneer of Tony Brooks & Company, Valuation, Rating & Property Consultants, on behalf of the appellant.

Mr. Brooks said that the rateable valuation on the subject premises should be reduced for the following reasons:-

- 1) The premises is situated on the free-flowing thoroughfare with no parking.
- 2) There is no rear entrance which makes it difficult for delivery of goods.
- 3) Residential section cannot be let separately as access is through the shop.
- 4) There is evidence of dampness in the old section of the premises.
- 5) Owing to the narrowness of the premises there is a poor layout to the shop.

On that basis Mr. Brooks estimated the N.A.V. of the subject premises as follows:-

Front Shop	300 square feet	£ 6,000.00
Mid Shop	438 square feet	£ 4,380.00
Back Shop	100 square feet	£ 500.00
Stores	248 square feet	<u>£ 620.00</u>
	N.A.V.	£11,500.00
	R.V.	£57.50
	Residential R.V.	<u>£16.00</u>
	Rateable Valuation	£73.50
	Say	£74.00

Mr. Brooks offered three comparisons in Tralee as follows:-

**1) Phil & Michael Brosnan**

17ac/1 Castle Street Lower, Tralee, Co. Kerry

Rateable Valuation - £78

1993 Revision

**2) Jed O'Connor**

37c Castle Street Lower, Tralee, Co. Kerry

Rateable Valuation - £70

1993 Revision

**3) Irish Permanent Building Society**

38 Castle Street Lower, Tralee, Co. Kerry

Rateable Valuation - £78

1991 First Appeal

A written submission was received on the 4th November, 1994 from Mr. Patrick Conroy, a District Valuer in the Valuation Office with 20 years experience, on behalf of the respondent.

Mr. Conroy said that the premises, while old, were in a reasonable condition. The depth of the shop, he said, was slightly out of proportion to its frontage giving the impression of a long narrow shop. He set out his calculation of the rateable valuation as follows:-

Ground Floor Shop	Zone A	269 sq.ft. @ £26.00 =	£ 6,994
	Zone B	269 sq.ft. @ £13.00 =	£ 3,497
	Zone C	450 sq.ft. @ £ 6.50 =	£ 2,925
First Floor Store		155 sq.ft. @ £ 5.00 =	£ 775
Domestic		1,548 sq.ft. @ £ 2.00=	<u>£ 3,096</u>
			£17,287
		@ 0.5%	= £86.43

Mr. Conroy offered four comparisons in Tralee and gave details of the rates per square foot applying. A summary of these comparisons is given below:-

**1) No: 5 Castle Street Lower**

1993 First Appeal

Agreed R.V. £95

Occupier: Tony Maguire

Newsagent/book shop in the centre of Tralee town close to appellant's premises.

Ground Floor Shop Zone A 270 sq.ft. @ £32

**2) No: 1a.2.3 Castle Street Lower**

1989 First Appeal

R.V. £360 = N.A.V. £78,000

Occupier: A.I.B. plc

Ground Floor Banking Hall 1,220 sq.ft. @ £29 psf

**3) Lot 20.21 The Mall, Tralee**

1992 First Appeal

R.V. £145

Occupier: Daniel Fitzgerald

Souvenir/drapery shop in a good retail location

Ground Floor Shop 596 sq.ft. @ £30

These premises were the subject of **VA90/3/094**.

**4) Lot 26 The Mall, Tralee**

R.V. £75

Ground Floor Shop 300 sq.ft. @ £30

Mr. Conroy, in conclusion, said that the comparisons indicated that Zone A rent for prime retail areas in Tralee was between £30 and £32 per square foot. He said the subject premises had been shaded back to £26 per square foot, Zone A, as he considered they were bordering on, rather than in the heart of the absolute prime retail area.

**Oral Hearing:**

The oral hearing took place herein in the Courthouse, Tralee, Co. Kerry on the 23rd November, 1994. Mr. Tony Brooks of Tony Brooks & Company represented the appellant and Mr. Patrick Conroy of the Valuation Office represented the respondent.

The appellant, Ms. Elizabeth Naughton, also gave evidence in relation to the narrowness of the shop, the difficulties in staffing and management arising from dampness and narrowness and the fact that she considered her location was that of Upper Castle Street rather than the busier Lower Castle Street end.

Mr. Brooks put forward his comparisons on the basis that they were larger premises with lower valuations generally on the Upper Castle Street end and that Mr. Conroy's comparisons were on the Lower Castle Street end.

Mr. Conroy referred to Comparison No. 1 offered by Mr. Brooks and said that the valuation related to one of the two shops rather than two shops.

He also took issue with the third comparison of Mr. Brooks which was the Irish Permanent building and said that as Mr. Brooks had objected to the A.I.B. comparison he would also object to the Irish Permanent as being a different type of premises. He also said that he had read the file on the Irish Permanent comparison and had found that the valuation which was carried out had an allowance for substantial non use in parts of the building arising from extensive renovation.

Nevertheless, Mr. Conroy acceded and agreed to the fact that as one proceeds from Lower to Upper Castle Street the net annual value and rents tend to fall. He insisted, however, that he had made allowance for this in his approach to the net annual value for Zone A and other spaces as calculated by him in the property.

The Tribunal investigated why Mr. Conroy analysed his best comparison, No. 1, into more zones than that used to analyse the subject.

Mr. Conroy agreed that if the same zoning approach were taken to the subject the valuation would be less.

**Findings:**

The Tribunal finds that the approach of the two Valuers to the case in relation to seeking net annual value is correct. Mr. Conroy has used this to establish a compromise and Mr. Brooks is seeking a similar compromise but at a lower level.

The Tribunal finds that Mr. Conroy's comparisons, especially Comparison No. 1, are, nevertheless, more concrete than those offered by Mr. Brooks. The Tribunal readily accepts Mr. Brooks' difficulties in obtaining the same level of detail in relation to premises as may be available to the Valuation Office.

The Tribunal considers that the appellant is, nevertheless, entitled to a reduction on the basis that the zoning approach taken in relation to Mr. Conroy's best comparison, No. 1, ought similarly be applied (as Mr. Conroy agreed) to the subject.

On the basis of the foregoing and having regard to all the comparisons offered the Tribunal finds that the valuation of the subject is £80 and so determines.