

Appeal No. VA94/2/022

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

John Kilcommins

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Ref: 3/1 Society Street, Townland: Townparks (Kilclooney), Ward:
U.D.Ballinasloe, U.D.: Ballinasloe, Co. Galway
Quantum - Lack of toilet facilities

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 15TH DAY OF FEBRUARY, 1995

By Notice of Appeal dated 20th July 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £20 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that the valuation is excessive, inequitable and bad in law.

The Property:

The property consists of a shop of 322 square feet with gross external frontage to street of around 17 feet.

Valuation History:

Prior to the 1993 revision the property was valued as a licensed house with £26 rateable valuation which was fixed in 1942. It was purchased for £83,000 by Mr. Kilcommins in April 1991 and he subsequently converted the first and second floors into three apartments and the ground floor into two shops. As a result of the 1993 revision of valuations there were three valuations determined for the property:

Lot 3/1 - smaller shop - rateable valuation £21

Lot 3/2 - larger shop - rateable valuation £35

Lot 3/3 - apartments on block - rateable valuation £22

Mr. Kilcommins appealed to the Commissioner of Valuation and at first appeal Lot 3/1 was reduced to rateable valuation £20. No change was made to Lot 3/2 and he determined a valuation for each of the three self-contained apartments as follows:

Lot 3/3 - rateable valuation £7

Lot 3/4 - rateable valuation £7

Lot 3/5 - rateable valuation £5 (a reduction of £3 overall on apartments).

It is against the valuation of £20 on Lot 3/1 that the present appeal lies with the Tribunal.

Written Submissions:

A written submission was received on 8th February 1994 from Mr. Patrick J. Nerney, Valuation Consultant on behalf of the appellant. In his written submission, Mr. Nerney said that the unit comprised a small shop of 322 square feet without any facilities. He said the dimensions were 14'6" by 15'6" at front and 10'9" by 9' at rear. He said the shop was operated by the appellant's wife. Mr. Nerney set out his opinion of the rateable valuation as follows:

Nett Annual Value

Shop 322 square foot @ £10 = £3,220

R.V.

N.A.V. £3,220 @ 0.5% = £ 16

Mr. Nerney gave three comparisons in Ballinasloe as follows:

(1) Shop 14c Main Street R.V. £26

Nett Annual Value

Shop 299 square foot @ £17.50 = £5,233

R.V.

Nett Annual Value £5,200 @ 0.5% = £ 26

Shop unit leased for 2 yr 9 mth from December 1990 at £130 per week.

(2) Shop 14b Main Street R.V. £36

Nett Annual Value

Shop 555 square foot @ £12.50 = £6,938

Store (Lr G Fl) 141 square foot @ £ 2.00 = £ 282
£7,220

R.V.

Nett Annual Value £7,200 @ 0.5% = £ 36

Shop unit adjoining the above leased for 2 yr 9 mth from December 1990.

Rent £165 per week [£8,580 p.a.].

(3) Shop 20.21 Society Street R.V. £45

Nett Annual Value (Estd).

Shop 500 square foot @ £12 = £6,000

Shop balance & store 500 square foot @ £ 6 = £3,000
£9,000

R.V.

Nett Annual Value £9,000 @ 0.5% = £ 45

Shop unit had been let on short-term lease at £200 per week [£10,400 p.a.] to the operators of a chain of shops.

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1	53a b/1	Front Shop - 194ft ² + Rear Office - 87ft ² = 281ft ²	In Fee		281ft ² @ £14.95	£4,200	0.5 %	£	Insurance shop/office across street. Determined 93/4 FA Toilet on 1st floor.
2	20.2 1/2	Salon - 473ft ² Tea Room - 14ft ²	2 yr 11 mth from 11/91	£5,200 p.a.	487ft ² @ £10.67	£5,200	0.5 %	£	Outer end of street, hair salon in good building. 1993 Revision
3	29B /3	226ft ²	2 yr 9mt h from 9/91	£75 wk + rates = £3,900 + rates p.a.	226ft ² @ £14.16	£3,200	0.5 %	£	Shop-outer end of street, 94 Revision
	Subj ect Sho p	322ft ²	Shor t Leas e	£3,000 (fam ily arran gem ent)	322 ft ² @ £12.42	£4,000	0.5 %	£	No toilet attached to Shop, but nearer town centre than any of above units
	Main Street				Main Street				
4	14c	299ft ²	2yr 9mt h from 1/91	£6,760	299 sq.ft. @ £18 = £5,382 rounded to £5,200	£5,200	0.5 %	£	Small shop on Main Street, determined 1991 1st Appeal

Oral Hearing:

The oral hearing took place in the Council Chamber in Galway on the 15th February 1995. Mr. Patrick Nerney appeared for the appellant and Mr. Bernard Stewart appeared for the respondent. While much debate resulted in relation to comparisons and the fact that they have no toilet in this small shop the Tribunal considers that notwithstanding lack of toilet

facilities (which may actually be catered for by the adjoining premises by the same landlord) the approach of the Valuation Office in fixing the valuation at £21 cannot be attacked on any substantial grounds. The Tribunal also had regard to the fact that the N.A.V. offered by the appellant was not so significantly different as to set out a real issue having regard to all the circumstances.

Accordingly, the Tribunal determines the valuation of the subject premises at £20.