

Appeal No. VA94/3/022

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

Margaret O'Sullivan

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Ref: 3E/4, Townland: Shean Lower, E.D. Blarney, R.D. Cork Upper, Co. Cork

Quantum - Comparisons

B E F O R E
Henry Abbott

S.C. Chairman

Paddy Farry

Solicitor

Patrick Riney

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

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 16TH DAY OF MAY, 1995

By Notice of Appeal dated the 27th October, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £26.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "it is considered that the revised valuation is still too high given that rates chargeable on similar properties in the locality are much lower."

The Property:

The property is one of five ground floor units in Ashdale House, a new two storey cut stone, brick and slate development on the Cork side of Blarney, between the new filling station and Shamrock Terrace. This unit, number 4, known as Margaret's Hair Salon, has a net area of 638 square feet and a gross frontage of 13.8 feet.

Tenure:

The unit is held on a two year six month lease from the 3rd May, 1994 at £464.00 per month or £5,568 per annum.

Written Submissions:

A written submission was received on the 27th April, 1995 from James J. O'Donoghue & Company, Solicitors on behalf of the appellant. In his written submission, it was argued that a comparison cited of Philip Carroll t/a Blarney Hair Studio had a rateable valuation of £17.00 whereas the subject premises had a rateable valuation of £26.00. It was stated that the comparison had a premises which in area was as great if not greater than the subject, a level of turnover which exceeded the subject. The comparison was an established business whereas the subject was a business of just one year's standing. Based on this comparison, it was stated that the rateable valuation on the subject premises was too high.

A written submission was received on the 11th April, 1995 from Mr. Terry Dineen, District Valuer in the Valuation Office with 20 years rating experience in the Cork Area on behalf of the respondent. In the written submission, Mr. Dineen described the premises and gave details of its tenure as set out above. He said that the subject premises was part of an attractive development enhanced by 30 tarmac car spaces in front. He said that parking in the village centre of Blarney was often a problem. He said that the town had a growing population with a huge tourist trade. He said that access to and from Cork city had been improved significantly with the mid 1994 opening of the last section of the new Cork Mallow road. He said that Zone A level in the prime shopping area of Blarney (The Square) is £20.00 per square foot.

He set out his analysis of the rateable valuation on the subject premises as follows:-

"Zone A:	276 sq.ft.	@	£12.00 =	£3,312
Zone B:	276 sq.ft.	@	£ 6.00 =	£1,656

Zone C: 86 sq.ft. @ £ 3.00 = $\frac{£ 258}{£5,226}$

RV: £5,226 x .5% = £26.00
 The average rent (N.A.V.) is £8.00 per square foot."

He gave details of the rents applying in the four ground floor units in his written summary. Mr. Dineen said that based on his analysis the four Zone A rents of the units concerned were as follows:-

- (1) Unit 1 - £16.78
- (2) Unit 2 - £13.71
- (3) Unit 3 - £14.28
- (4) Unit 4 - £12.80 (was £13.79) (the subject)

He said that in the circumstances £12.00 for November, 1988 (Zone A) was considered reasonable and the subject was valued accordingly.

Oral Hearing:

The oral hearing took place in City Hall, Cork on the 16th day of May, 1995. The appellant was represented by James J. O'Donoghue & Company, Solicitors and Mr. Terry Dineen represented the respondent. The appellant gave evidence in relation to the matters set out in her submission. There ensued a discussion in relation to the area of the premises and it appeared that there was some variation in the area between appeals. The appellant reiterated her disappointment that a more established premises with better trade figures had a significantly lower valuation than the subject. However, the appellant did say that she had not been too long in business and had not fully developed her turnover.

Findings:

The valuation of the premises bears a reasonable relationship with the valuation of the other premises in the immediate area of the development. The Tribunal finds that there is no reason for departing from the valuation fixed by the Commissioner of Valuation having regard to the comparisons set out in the respondents submissions. Accordingly, the Tribunal finds that the valuation of the premises remains at £26.00.

