

Appeal No. VA94/3/066

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

Laurence & Margaret Clancy

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Licensed House and Stores at Map Ref: 52.53.54a, Well Lane, Rathkeale, Rathkeale Urban Co. Limerick

Quantum - Restricted opening hours

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Veronica Gates

Barrister

Brid Mimmagh

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11TH DAY OF JULY, 1995

By Notice of Appeal dated the 2nd day of November, 1994 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £55.00 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation increase (commercial) from £11.33 to £47.00 is excessive given the size of the commercial portion of the property. The premises only trades three nights per week Friday, Saturday and Sunday nights."

The Property:

The property is situated on Well Lane in the town of Rathkeale. Well Lane is a narrow street leading off the main street in Rathkeale to the back entrance of the mart. The property comprises a two storey residential licensed premises opening directly onto the public pathway. A side entrance leads to a concrete yard in which there are located a number of agricultural type buildings used in connection with the scrap and hayshed painting business.

Valuation History:

The property was valued in 1956 RV £17.00. In 1993 the rateable valuation was increased to £55.00 and no change was made at First Appeal. 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 2nd June, 1995 from Mr. Patrick Conroy, District Valuer in the Valuation Office on behalf of the respondent. In the written submission, Mr. Conroy described the property and its valuation history and set out his method of valuation. He said that the comparative method was relied upon. He said considerable difficulty was experienced in getting information to apply any other tests, such as the profits test. In addition he said there were difficulties in gaining admission to the premises. He said that because of this the revising valuers report and survey was relied upon together with an external inspection of the premises.

"Valuation:

Ground Floor Bar & Lounge:	1,170 sq.ft.	@	£7.00 p.s.f.	=	£ 8,190
First Floor Residential:	979 sq.ft.	@	£1.50 p.s.f.	=	£ 1,486
Outside Stores/Workshops:	2,452 sq.ft.	@	£0.70 p.s.f.	=	<u>£ 1,716</u>
					£11,392
		@	0.5%	=	£56.96
			Say	=	£55.00

Comment: The premises do not seem to be trading to their full potential. Very infrequent trading hours are kept with the premises apparently being closed for a number of days at a time."

Mr. Conroy offered two comparisons as follows:-

- (1) Lot 33.33ac, The Square, Rathkeale - RV £25.00 (1994 Revision)
Comprises a lock-up, ground floor only licensed shop

<u>Devalues at:</u>				
Bar/Lounge	522 sq.ft.	@	£9.50 =	£4,959 p.a.
		@	0.5% =	£24.79
			Say =	£25.00

- (2) Lot 25.26.27 Main Street, Rathkeale - RV £45.00
Comprises a ground floor licensed shop with upper floors incapable of beneficial use.

<u>Devalues at:</u>				
Bar/Lounge	1,335 sq.ft.	@	£6.75 =	£9,011 p.a.
		@	0.5% =	£45.00

No written submission was received from the appellant.

Oral Hearing:

The oral hearing took place in Limerick on the 11th day of July, 1995. Mrs. Margaret Clancy, one of the appellants and her father Mr. Patrick O'Brien appeared on behalf of the appellants. Mr. Conroy appeared on behalf of the respondent.

As is noted above no written submission was received from the appellants. Mr. Conroy gave evidence in accordance with his written submission. He said that he made many attempts to gain access to the premises without success but it emerged that he made only one appointment to be there. He had, however, the benefit of measurements taken by the revising Valuer. Mr. Conroy referred to his two comparisons. As he was unable to name the premises at Comparison No. 2 the appellants were unable to deal therewith and, for the purposes of this judgement, the same is being ignored. Comparison No. 1 is a licensed premises of about half the area of the subject premises, it devalues at £9.50 a square foot. The evidence is that that premises (Tony O'Grady's) is situate on the Main Street whereas the subject premises is some distance therefrom. The evidence of the appellants established that the subject premises was only able to open three nights a week. They said that the business simply was not there to open other times. They further gave evidence that an adjoining premises had similar restricted hours.

Determination:

Having regard to the location of the subject premises and to the fact that the same can operate only very restricted hours the Tribunal determines the valuation of the ground floor bar and lounge on the basis of £4.50 per square foot. Using this basis and the other figures set out at page 4 of Mr. Conroy's submission the Tribunal determines net annual value of the entire premises at £8,467 yielding a rateable valuation of £42.00.