

Appeal No. VA95/1/015

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

**Wexford Marts Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Cornmill disused, grainstores and yard at Map Ref: 11Ba Mulrankin, E.D. Bridgetown,  
R.D. Wexford, Co. Wexford  
Quantum - See VA95/1/014

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

**S.C. Chairman**

**Paul Butler**

**S.C.**

**Patrick Riney**

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

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 27TH DAY OF SEPTEMBER, 1995**

By Notice of Appeal dated the 7th day of April 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation £50 on the above described hereditament.

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

- "(1) the valuation is excessive and inequitable
- (2) the valuation is bad in law."

**The Property:**

The property comprises a large grain store with a capacity of approximately 1,500 tons. It is part of a much larger complex of similar buildings used as grain stores, grain drying and milling.

**Valuation History:**

A valuation of £10 was fixed on "house, office, cornmill, kiln and land" in the days of the primary valuation. It remained as such until 1981 when the new stores were built.

**Written submissions:**

A written submission was received on the 20th day of September 1995 from Ms. Sheelagh O'Buachalla, BA, an Associate of the Society of Chartered Surveyors of Donal O'Buachalla & Company Limited on behalf of the appellant.

At hearing on 26th day of September 1995, Ms. Sheelagh O'Buachalla submitted an amended valuation on the subject premises as follows:

Agreed floor area of 6,753 sq.ft. at 80p = £5,402 = RV £27.

A written submission was received on the 14th day of September 1995 from Mr. Philip Colgan, District Valuer with 27 years experience in the Valuation Office on behalf of the respondent.

In his written submission he described the property as set out above and its valuation history. He said that the buildings were more than suitable for what they were originally designed and built for i.e. the storage of grain. He said that they were structurally sound and likely to remain so for many years to come. There was no sign of deterioration or obsolescence when he inspected them and they were full to capacity with grain. The buildings have prestressed floors and walls and up to 30 foot roof height making them very suitable for modern loading machinery.

Mr. Colgan set out his calculation of the rateable valuation on the stores as follows:-

Grain Stores - 6,572 sq.ft. @ £1.50psf = £10,130

NAV Say £10,000 x 0.5% = RV £50.

**Oral Hearing:**

The oral hearing took place in Wexford on the 26th day of September 1995. Ms. Sheelagh O'Buachalla appeared for the appellant and Mr. Philip Colgan appeared for the respondent.

The hearing of the appeal proceeded contemporaneously with the hearing of the appeal in VA95/1/014 as the subject premises was part of the complex to which VA95/1/014 related. The evidence of Ms. O'Buachalla was that the valuation should be £27. Having regard to the reasons stated in the judgment in VA95/1/014 and having regard to the fact that the appellant conceded that the subject was of somewhat better quality than the buildings in VA95/1/014 the Tribunal fixes a valuation thereon of £40.