

Appeal No. VA95/1/073

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

**Frank Byrne**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop at Map Ref: 1.2.3.4/b, Townland: Tullowphelim (pt. of), ED: Tullow Urban, RD:  
Carlow Co. Carlow  
Quantum - Appropriate comparisons

**B E F O R E**

**Mary Devins**

**Solicitor (Acting Chairman)**

**Brid Mimmagh**

**Solicitor**

**Patrick Riney**

**FRICS.MIAVI**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 29TH DAY OF JULY, 1996**

By Notice of Appeal dated the 25th day of April 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £60 on the above described hereditament.

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

"valuation is excessive and inequitable when rental levels and other factors are taken into consideration."

**The Property:**

The property comprises a modern single storey supermarket located a short distance from the centre of Tullow and close to a fairly residential area.

***Accommodation comprises:***

Retail/Offices	1,422 sq.ft.
Store	321 sq.ft.
Fuel Store	1,237 sq.ft.

All main services are connected to the property.

**Valuation History:**

The property was revised in 1953 and the valuation was fixed at £17 of which £4.50 was deferred until 1969. The property was next revised in 1993 to take account of alterations and additions and the valuation was increased to £60. The appellant was aggrieved by this revision and appealed to the Commissioner of Valuation. 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 Submissions:**

A written submission was received on the 19th day of June 1996 from Mr. Brian Bagnall, Chartered Surveyor of Brian Bagnall & Associates, Surveyors & Valuers, Property & Rating Consultants.

In his written submission, Mr. Bagnall described the property and set out the accommodation and his valuation considerations. Mr. Bagnall assessed rateable valuation as follows:-

Supermarket	1,422 sq.ft. @ £5 psf
Store	321 sq.ft. @ £1.50 psf
Fuel Store	1,237 sq.ft. @ £1.25 psf.

Mr. Bagnall gave details of two comparisons which are summarised below.

**1) FBD Offices**

Market Square, Tullow

Premises let on a 35 year lease operating 5 year rent reviews from 1989. Rent

devalues at:

Ground floor 900 sq.ft. @ £7.50 psf  
1st floor store/office 72 sq.ft. @ £4 psf.

**2) Shop & Offices overhead Mill Street, Tullow**

Recently constructed building available for sale or rent. Rent expected devalues at:

Ground floor shop 972 sq.ft. @ £5 psf  
1st floor office 973 sq.ft. @ £4.25 psf.

A written submission was received on the 17th June 1996 from Mr. Tom Cuddihy, District Valuer with 29 years experience in the Valuation Office on behalf of the respondent.

In his written submission, he described the premises and its valuation history as set out above. He gave details of his valuation considerations. Mr. Cuddihy set out his calculation of rateable valuation as follows.

**Valuation**

Retail/offices	1,422 sq.ft. @ £5.50 = £ 7,821
Stores	321 sq.ft. @ £3.50 = £ 1,123
Fuel stores	1,237 sq.ft. @ £2.50 = <u>£ 3,092</u>
	<u>£12,036</u>

Est. NAV = £12,000 x 0.5% = £60.

Mr. Cuddihy gave details of three comparisons which are set out below.

**1) 15 & 17 Market Square**

1990 first appeal

Retail/offices	2,045 sq.ft. @ £5.50 = £11,247
Stores & passage	64 sq.ft. @ £4.00 = £ 256
Domestic 1st floor worth	£40/wk Say <u>£ 2,000</u>
	<u>£13,503</u>

Est. NAV = £13,500 x 0.5% = £67. RV £67.

**2) 6.7 Market Square**

1988 first appeal

Devalues @ 2,776 sq.ft. (Retail) @ £4.20 psf

Balance - Store & Domestic RV £90.

**3) 9.10.11.12/a Bridge Street**

Retail area 6,114 sq.ft. @ £4.00 = £24,456

Stores 2,433 sq.ft. @ £1.50 = £ 3,649

Offices, stores strong room 2,615 sq.ft. @ £1.00 = £ 2,615

Domestic	344 sq.ft. @ £1.00 = <u>£ 1,000</u>
	<u>£ 31,720</u>

Est. NAV = £32,000 x 0.5% = £160. RV £160.

**Oral Hearing:**

The oral hearing took place in Kilkenny on the 2nd day of July 1996. The appellant was represented by Mr. Brian Bagnall of Messrs. Brian Bagnall & Associates. Also present was Mr. John Dawson of Messrs. Patrick G. Dawson & Son, Auctioneers, Tullow.

Mr. Tom Cuddihy of the Valuation Office appeared on behalf of the respondent.

Mr. Dawson gave evidence that he had been an auctioneer in Tullow since 1971 and was familiar with property values and rental values in the town. He said that the subject property, situated as it was on a corner location outside the town centre, albeit near schools and housing developments, was what he described as a one stop shop and was not comparable to supermarkets in the town centre. He said that his estimate of rental value of the subject would be 50% of that of central supermarkets.

Replying to Mr. Cuddihy, Mr. Dawson accepted that the subject property was close to schools and housing estates but pointed out that the shop was in a "traffic bottleneck" with a school lollipop crossing nearby and that people were not inclined to use the car park to the rear of the shop unless they were carrying out their full weekly shop which was not by and large the type of trade carried on in the subject property.

Mr. Bagnall referred the Tribunal to his written submission and in evidence explained that the store which Mr. Cuddihy had devalued by £3.50 psf was located behind the supporting wall and further that the fuel store which was located at the back of the rear car park was of very basic construction.

Mr. Cuddihy stressed that the subject property was in a favourable location, not only because of its proximity to schools and housing, but also because the centre of the town was not ideal for supermarkets due, *"inter alia"* to limited space for parking.

Mr. Cuddihy explained that his estimate of £3.50 psf for the store was based on the premise that while this portion of the property is currently being used for storage it could equally well be used at some future time for retail purposes.

**Determination:**

The location of the subject property is undoubtedly good for the type of mini-market business at present carried on there, by reason of the nearby schools and housing estates. Any prospective tenant would of course have regard to these considerations.

The Tribunal does not however consider the subject to be directly comparable to supermarkets in town centres.

Taking into account all of the evidence adduced including that in relation to trading conditions and letting values generally in the area, the Tribunal determines that the correct rateable valuation of the subject is £55.