

Appeal No. VA95/1/092

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

Liam Conroy (Westgate Inn)

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Licensed house (part of) at Map Ref: 85.86, Trinity Street, Ward: Drogheda-West Gate,
Urban District of Drogheda, Co. Louth
Quantum - Location

B E F O R E
Mary Devins

Solicitor (Acting Chairman)

Brid Mimmagh

Solicitor

Con Guiney

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 16TH DAY OF FEBRUARY, 1996

By Notice of Appeal dated the 26th day of April 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £50 on the above described hereditament.

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

- "1) The turnover has not increased - despite our improvements
- 2) All of the upstairs is used as living accommodation even No's. 85 and 86
- 3) Upstairs lounge over No. 87/1 George's Street has never been used by us - it was used by the previous owner - yet the valuation remains same on this part of the property."

The Property:

The property known as "West Gate Inn" comprises No. 1 Georges Street, Drogheda with frontage onto Trinity Street together with 85 & 86, Trinity Street. It is situated in the centre of Drogheda but only 85 & 86, Trinity Street are the subject of this appeal. The property comprises 4 bedrooms, box room and bathroom all on the first floor. The ground floor comprises the bar, kitchen, store/cold room and toilets.

Valuation History:

No's. 85 & 86, Trinity Street, Drogheda were originally valued as 'house and yard' at rateable valuations of £5.50 & £6.50, respectively. In 1976 No. 86 was amalgamated with No. 1, Georges Street at a rateable valuation of £65. In 1983, following the disposal of No. 86, it was separately assessed at £5.00 nominal rateable valuation due to its dilapidated condition. In 1987 the property was listed for a further revision, following the conversion of part of the ground floor to a shoe repair shop and the rateable valuation was increased to £8.50. In 1988 following a further conversion to an off-license, the rateable valuation was increased to £25. In 1989 following a complaint the rateable valuation was reduced to £20. In 1993 No's. 85 & 86 Trinity Street, Drogheda was converted into part of licensed premises and amalgamated with a rateable valuation of £60 which was reduced to £50 at First Appeal. It is against this determination of the Commissioner of Valuation that an appeal now lies to the Tribunal.

Written Submissions:

A written submission was received on the 25th January, 1996 from Mr. Liam Conroy, appellant. In his written submission, Mr. Conroy listed his grounds of appeal against the current valuation of £50 as follows:-

- (1) It is all one property but has two valuations £83 and £50, total £134.
- (2) Prior to our purchase it was £83 and £20, total £103.
- (3) No. 85 Trinity Street was a derelict house. No. 86 Trinity Street was a shop. They are now combined into a bar (downstairs) and living accommodation (upstairs) and have the same amount of commercial floor space as before.
- (4) Despite improvements to the building turnover has declined dramatically, as follows:-

<i>Year</i>	<i>Bar</i>	<i>Off-license</i>	<i>Total</i>
1992	116,437	188,490	304,927
1993	159,969	163,889	323,858
1994	175,571	115,042	290,613

Mr. Conroy said that his rateable valuation should be reduced for the following reasons:-

- (a) Two new off-licenses opening-up (Bensons and Super Valu).

- (b) New drink driving laws.
- (c) At Junction - No Parking - Double yellow lines.
- (d) Six licensed premises within a 100 yard radius to subject property.

A written submission was received on the 19th January, 1996 from Mr. Malachy Oakes, District Valuer with 20 years experience in the Valuation Office on behalf of the respondent. In his written submission, Mr. Oakes set out details of the property and its valuation history as summarised above.

Commenting on the appellant's grounds of appeal, Mr. Oakes said that the rateable valuation of £50 placed on the subject property was not excessive for the improvements carried out and compares with recently revised properties of a similar nature. Mr. Oakes also stated that the valuation of £50 included a domestic element of £11 which was to reflect the living accommodation.

Mr. Oakes set out his calculation of the rateable valuation on the subject property as follows:-

"Lounge/Bar	598ft ²	@	£6	=	3588
Store/Cold Room	210ft ²	@	£3	=	630
Toilet & Passage	483ft ²	@	£3	=	1449
Domestic		@	£35 p/wk	=	<u>1820</u>
					7487

R.V. @ .63% = £47 to include lic. say £50"

Mr. Oakes set out details of two comparisons as follows:-

(1) **Gwent Arms, 37 West Street, Drogheda, Co. Louth.**

Ground Floor Lounge/Bar	1185ft ²	@	£9	=	10,665
First Floor Function Room	1123ft ²	@	£5	=	5,615
Domestic				=	1,500
Basement Stores	963ft ²	@	£2	=	1,926
		Lic.		Say =	2,700

Rateable Valuation £130.

(2) **Squires Pub, 50a.51 West Street, Drogheda, Co. Louth.**

Ground Floor Lounge/Bar	398ft ² }	@	£10	=	16,760
Ground Floor Lounge	1278ft ² }				

First Floor Lounge	391ft ² }	@	£8	=	9,760
First Floor Lounge	829ft ² }				
Basement Toilets of Store	985ft ²	@	£4	=	3,940
Basement Store (poor)	547ft ²	@	£2	=	1,094
Second Floor Store	540ft ²	@	£2	=	1,000
	Lic.	Say		=	3,000

Rateable Valuation £230.

Oral Hearing:

The oral hearing took place in Dublin on the 5th day of February 1996. Mr. Liam Conroy, appellant appeared in person. Also present was Mr. Matthew Conroy, the appellant's brother. The respondent was represented by Mr. Malachy Oakes, District Valuer of the Valuation Office.

Mr. Conroy gave evidence that the subject hereditament comprised numbers 85 and 86, Trinity Street, Drogheda and that the actual retail space in the subject hereditament was no larger than was previously used in number 86.

Mr. Conroy gave evidence in relation to improvements which he had carried out in the premises. He referred to works carried out in the toilets which he said were essential in that during the previous ownership the toilets used to overflow and flood into the bar.

Referring to Mr. Oakes's comparisons, Mr. Conroy said that they catered for a completely different type of clientele, that they were located in a more central location than his own property and that they both served food.

Mr. Oakes referred to his written submission and said that there had been a nil valuation on what was number 85, Trinity Street. He said that a valuation of £50 on the subject was reasonable in view of the fact that number 85 had now been amalgamated with number 86 and that the rateable valuation on the latter in 1989 was £20.

Referring to the comparisons set out in Mr. Conroy's written submission, Mr. Oakes pointed out that they had not been recently revised with the exception of Benson's Lounge/Bar which had been very recently revised and now had a rateable valuation £120.

Determination:

The Tribunal has noted the evidence of both parties in relation to turnover, comparisons and location.

The Tribunal accepts that the subject hereditament is not as well located as the two comparisons put forward by Mr. Oakes.

In the circumstances, therefore, the Tribunal determines the correct rateable valuation of the subject hereditament to be £45.