

Appeal No. VA95/1/128

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

The Molloy Group

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Off-Licence at Map Ref: 67/Unit 17, Townland: Tallaght Village, E.D. Tallaght-Glenview,
Co. Dublin

Quantum - Agreed valuations in SC best comparisons

B E F O R E

Fred Devlin

FRICS.ACI Arb. (Acting Chairman)

Con Guiney

Barrister

Marie Connellan

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 26TH DAY OF JULY, 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 £210 on the above described hereditament.

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

"The rateable valuation is excessive and inequitable having regard to the provisions of the Valuation Acts and on other grounds also."

Property Description:

The appeal concerns an off licensed premises beside the Spar supermarket which was the subject of appeal Ref: VA95/1/129.

Valuation History:

The premises was first valued at 1993 revision when a rateable valuation of £250 was fixed. This was reduced to £210 at First Appeal stage. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

Written Submissions:

The written submissions in this appeal from Mr. Tom Davenport and Mr. Paddy Berkery are similar to those adduced in *VA95/1/129 - Spar v. Commissioner of Valuation* heard by the Tribunal before this appeal and they are quoted in greater detail in that appeal. The valuation estimate of Mr. Davenport in relation to the subject premises is as follows:-

"Ground Floor

Retail	1,563 sq.ft.	@	£10.00 p.s.f.	
Stores	507 sq.ft.	@	£4.00 p.s.f.	
Total Net Annual Value	£17,500 (equates to £8.50 p.s.f. overall)			
Reducing factor to translate NAV into RV = 0.63%				
Rateable Valuation:	£110"			

Mr. Berkery's estimate of net annual value on behalf of the Commissioner of Valuation is as follows:-

"Shop & Store	2,070 sq.ft.	@	£16 psf	=	£33,120
NAV @ 11/88	=	£33,120			
RV @ .63%	=	£208.65			
	Say	£210.00"			

Decision:

The oral hearing was held immediately after that in relation to appeal ref: *VA95/1/129 - Spar v. Commissioner of Valuation*. The appellant was represented by Mr. Tom Davenport of Lisney and the respondent by Mr. Patrick Berkery of the Valuation Office.

The written submissions, oral evidence and arguments adduced at the hearing were substantially the same as that in relation to the previous appeal. The facts in relation to the property itself are not in dispute and the only issue to be determined is the rateable valuation attributable to the hereditament.

Having regard to the evidence and arguments adduced by the parties the Tribunal determines the rateable valuation to be £188.