

Appeal No. VA95/5/017

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

Christopher McNally

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Lot No. 39, Townland: Dolphins Barn, Ward: Merchants Quay, County Borough of Dublin

Quantum - Location

B E F O R E

Liam McKechnie

S.C. Chairman

Patrick Riney

FSCS.FRICS.MIAVI

Rita Tynan

Solicitor

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 23RD DAY OF OCTOBER, 1996

By Notice of Appeal dated the 16th day of October 1995 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £25 on the above described hereditament.

The grounds of appeal as set out in the Notice of Appeal were to the effect that the valuation was excessive and unjustified.

This appeal was heard by way of an oral hearing which took place in Dublin on the 22nd day of May 1996. Mr. Brian O'Flynn, Valuer from the Valuation Office represented the Commissioner and Mr. Christopher J. McNally, the owner and occupant of the shop made his own representations.

The following facts about the property are not in dispute.

(a) *Location*

The property is located in Dolphins Barn between South Circular Road and the Grand Canal. The shop is situated in a parade of retail premises. There is a large complex of Local Authority flats located opposite the shop known as Dolphins House. The pedestrian entrance from these to Dolphins Barn Road has been closed for some time.

(b) *Description*

The subject property comprises a shoe repair shop with facilities for the sale of second hand electrical goods. The premises is not in good condition with poor ceiling and roof. The rear of the premises is quite poor internally. The property comprises 377 sq.ft. of a retail unit with a w.c. at the rear. It is divided by a temporary partition into two units. The electrical goods area is approximately 142 sq.ft.

(c) *Valuation History*

The old valuation from 1928 was £13. The property was revised in November 1993 and the valuation increased to £28. This was reduced to £25 at first appeal. It is against this determination of the Commissioner of Valuation that an appeal lies to the Tribunal.

Submissions of Both Parties:

Mr. McNally, the ratepayer stated that the area immediately surrounding his property had become very run down and over the years a major drug problem had developed which had now reached an alarming level. This was an ageing community now which had very little

spending power, with very few new residents moving in in the recent past. His business is located opposite the Local Authority Dolphin House Flat Complex which was built a considerable number of years ago. The original access from this complex which was directly opposite his property is now sealed off for security reasons, which meant that all occupants in this development would have to use another entry/exit which was much further away. He also pointed out that whilst he was located on a busy thoroughfare, it was virtually impossible for passing vehicles to stop because of the bus lane outside and also because there were little or no car parking facilities available.

He confirmed that he operates a shoe repair shop and that he used a small section of the premises for selling washing machines. He stated that the building was now in a reasonable state as it had been well secured in the recent past with a steel roof and steel doors to the rear.

Mr. McNally also pointed out that a considerable number of businesses which had been located in the area until recently had now left and were not being replaced by new ones. The examples given were Player Wills which had been located on the South Circular Road and the A.I.B. which had been located at the corner of Dolphins Barn and the South Circular Road.

For the reasons set out above, Mr. McNally stated that in his opinion the rateable valuation of £25 was far too high.

Mr. O'Flynn, on behalf of the Commissioner confirmed there was a bus lane outside the property and accepted that the area was well known for a wide variety of criminal activities. However, he pointed to the high volume of traffic which passed along Dolphins Barn of c.6,742 cars per day as indicated in a survey which was carried out on 26th August 1990. This compared with a passing traffic figure of about 4,000 per day on the South Circular Road. He felt that a figure in the region of £15 psf could easily be justified when one looked at the comparisons submitted by him. He pointed out that he had every sympathy with Mr. McNally's position. However, comparable valuations of adjoining properties would clearly

substantiate his valuation figure which he had reduced to £25 to allow for the condition of the building.

Findings & Determination of the Tribunal:

The Tribunal has considered all the evidence submitted and points raised at the oral hearing by both sides. The Tribunal took the opportunity to inspect the subject premises. As a result of this inspection and evidence given at the oral hearing, the Tribunal considers comparisons no. 1 and 2 i.e. no.'s 28 and 42 Dolphins Barn are the most relevant comparisons. The Tribunal also considered that no. 28 occupies a more prominent location than the subject and is a more modern shop with a frontage of around 20 ft as opposed to around 17 for the subject. The Tribunal also takes into account the fact that there are parking facilities available outside no. 42 Dolphins Barn, whereas the subject premises has no such facilities.

The Tribunal is of the opinion that the property is located in an area which is suffering from some major problems and that as a result the demand for leasing such a shop unit would be considerably lower than in most other areas in Dublin. The Tribunal is of the opinion that the correct rateable valuation of the subject premises is £20 as follows:-

Zone A	342 sq.ft. @ £9 psf = £3,078
Zone B	35 sq.ft. @ £4.50 psf = £157.50
Overall Total = £3,235.50.	
Say £3,200 @ 0.63% = £20.16.	
Say correct rateable valuation = £20.	

In the circumstances, the Tribunal is of the opinion that the correct rateable valuation of the subject property is £20 and so determines.

