

Appeal No. VA96/3/041

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

**John Levin t/a John's Foodmarket**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Shop and stores at Map Ref: 64Aa, Townland: Lagavooren, West Gate, UD: Drogheda,  
Co. Louth  
Quantum

**B E F O R E**  
**Fred Devlin**

**FRICS.ACI Arb. (Acting Chairman)**

**Patrick Riney**

**FSCS.FRICS.MIAVI**

**Barry Smyth**

**FRICS.FSCS**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 18TH DAY OF FEBRUARY, 1997**

By Notice of Appeal dated the 26th day of July 1996 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £120 on the above described hereditament.

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

"The RV is excessive and inequitable having regard to the nature of the property and the tone of the list."

### **Oral Hearing & Written Submissions:**

The appeal proceeded by way of an oral hearing which took place on the 29th day of January 1997 at the Valuation Tribunal Offices. The appellant was represented by Mr. Conor O'Cleirigh, ARICS ASCS MIAVI, Principal of Conor O'Cleirigh & Company, Chartered Valuation Surveyors. The respondent was represented by Mr. Malachy Oakes, a District Valuer with over 20 years experience in the Valuation Office. Having taken the oath each valuer adopted as their evidence in chief their respective written submissions which had previously been exchanged by them and submitted to the Tribunal.

### ***Agreed Facts***

The valuers were agreed on the location, description and floor area of the premises. The floor areas are briefly as follows:-

#### *Ground floor*

Retail supermarket area                      250.6 sq.m. (2,697 sq.ft.)

Side Stores    32.8 sq.m. (353 sq.ft.)

#### *First floor*

Stores/Office/Canteen                              84.3 sq.m. (907 sq.ft.)

The property is held in fee simple or equivalent title.

The property has the benefit of an off-licence.

### ***Appellant's Valuation***

Mr. O'Cleirigh stated that in his opinion the appropriate rateable valuation is £90 derived as follows:-

#### *Ground floor*

Retail                      250.6 sq.m. (2,697 sq.ft.) @ £48.40 psm (£4.50 psf)

Stores                      32.8 sq.m. (353 sq.ft.) @ £31.50 psm (£2 psf).

#### *First floor*

Stores                      84.3 sq.m (907 sq.ft.) @ £18.80 psm (£1.75 psf)

Total            £14,430 @ 0.63% = RV £90.90. Say £90.

In support of these figures he provided three comparisons, two of larger supermarkets in the centre of Drogheda and one in Cabinteely, Co. Dublin.

***Respondent's Valuation***

Mr. Oakes estimated the net annual value as follows:-

Shop	250.6 sq.m. (2,697 sq.ft.) @ £64.60 psm (£6 psf)
Stores	32.8 sq.m. (353 sq.ft.) @ £32.30 psm (£3 psf)
Stores (first floor)	84.3 sq.m. (907 sq.ft.) @ £32.30 psm (£3 psf)
Total	£19,962 NAV @ 0.63% = £125. Say £120.

Mr. Oakes provided four comparisons of premises in the Drogheda area.

**Determination:**

Having considered all the evidence the Tribunal finds that the appellant has not adduced any evidence to sustain his contention that the valuation of £120 is excessive and inequitable.

Accordingly, therefore the Tribunal affirms the rateable valuation of £120.