AN BINSE LUACHÁLA

VALUATION TRIBUNAL

AN tACHT LUACHÁLA, 1988

VALUATION ACT, 1988

Padraig Scanlon	VA96/3/071
VA96/3/072	Matilda Casey
VA96/3/073	Gerard Cassidy
VA96/3/074	Charles Hodgins
VA96/3/075	Michael Rogers
VA96/3/076	Simon Davey t/a C.H Kane Ltd.
VA96/3/077	Eileen Scully
VA96/3/078	Donagh Tighe
VA96/3/079	Martin McGettrick
VA96/3/080	Kathleen Doddy
VA96/3/081	Ballymote and District Credit Union

and

Commissioner of Valuation

RESPONDENT

APPELLANTS

RE: Hereditaments at the Map References set out in the First Schedule attached to this Judgment. Co. Sligo

Quantum

BEFORE

Liam McKechnie - Senior Counsel Chairman

Marie Connellan - Solicitor Member

Barry Smyth - FRICS.FSCS Member

JUDGMENT OF THE VALUATION TRIBUNAL ISSUED ON THE 6TH DAY OF NOVEMBER, 1997

1. By the several Notices of Appeal, details of which are set forth in the First Schedule hereto, each of the above named Appellants individually appealed to this Tribunal against certain determinations made by the Commissioner, the results of which were to place on their respective properties a Rateable Valuation the amount of which was

in each case considered by the Rate Payer to be excessive. As the hereditaments in question

were adjacent or contiguous to or at least were located side by side with each other, it was agreed at the instigation of the Appellants and with the consent of the Respondent, that all of these Appeals should be heard and dealt with simultaneously. Accordingly on the 16th May 1997 an Oral Hearing took place in the Conference Centre, Market Yard, Sligo. Thereat the Appellants were represented by Mr. Keenan Johnson of the firm Johnson & Johnson, Solicitors, whilst Mr. Eamonn Marray, BL appeared on behalf of the Commissioner. Valuation evidence was tendered by Mr. Eamonn Scanlon, of

Scanlon & Irwin, by Mr. Martin McGettrick of McGettrick & McGettrick and by Mr. Cryan of the firm Cryan & Co. Individually and collectively these Valuers supported the case being made on behalf of the Appellants. In addition

Mr. Keenan called a number of his clients including Mr. Michael Rogers, Mr. Donagh Tighe as well as an Accountant, Mr. Duffy. On behalf of the Commissioner the Appeal Valuer, Mr. Hicks gave valuation evidence. In accordance with practice and prior to the hearing a written Précis of the Evidence which each Professional Witness intended to give was exchanged between the parties and submitted to us.

Having taken the Oath all witnesses proceeded to give their evidence and where applicable that evidence coincided with the contents of the synopsis herein mentioned.

- 2. At the commencement of the Oral Hearing it was clear to this Tribunal that certain portions of the evidence to be tendered on behalf of the Appellants and certain Submissions to be made in support thereof, were related both to all of the Appeals in a general way and were not more favourable or more advantageous to any isolated or individual appeal. Accordingly it was agreed that the Appeals should be heard in such a way that in the first instance we should take and consider the evidence and submissions which had a general application and then immediately following we should take and consider the evidence and submissions peculiar to each individual appeal. The Hearing in this way thus proceeded.
- 3. On behalf of the Appellants it was submitted that the Commissioner of Valuation was misguided in the general approach which he took to the revision of the subject

properties and that he had failed to take into account highly relevant and highly material evidence in the carrying out of this exercise. In particular he failed to have

proper and due regard to the location of the properties, to the size of the Town and to the demographic trends over the last number of years. Evidence was adduced before us, which we accept, that for the ten year period up to 1995 there occurred on average four deaths for every three births which occurred in the immediate area, that the number of school leavers which remained in the locality had declined from a high of 33% to an average of about 12% and that, if the general trend of migration continued the watershed population figure necessary for sustaining any worthwhile local economy would be breached. Reference, in support of this submission, was made to certain research carried out by Dr. Seamus Grimes from U.C.G. and also to an extract from the authoritative publication issued by the National Rural Advisory Group.

- 4. In addition we had evidence from Mr. Duffy, an Accountant and local businessman who throughout the years has had a close relationship with the Ballymote area. He produced before us a list of businesses which it was claimed on behalf of the Appellants, were obliged to close in the last ten years because of adverse trading conditions. These businesses were upwards of twenty-five in number and prior to closure had supplied a mixed and variable range of services and goods. Included were licensed premises, butchers shops, grocery shops, furniture stores, pharmacy shops etc. We were informed that whereas there was once a thriving Mart business with a very substantial turnover that situation was long since gone and genuine concern was expressed about the long term future of this Mart. In addition the Ballymote area is suffering from the ever increasing competition which it has to face from business, commercial and retail centres elsewhere, which centres, with the advent of easy transport and an excellent road infrastructure, are now much more readily accessible than previously. Sligo itself is a major source of competition.
- **5.** Whilst issue was taken with some of this evidence on behalf of the Commissioner,

and whilst we accept in part some of the views advanced by Mr. Hicks,
nevertheless we are satisfied, in an overall and general way, that for the reasons
above mentioned the business activity within the area has declined and that in turn
this has resulted in a reduction in economic activity. Whether, to what extent and for
how long this decline will continue, is debatable. Efforts have already been
commenced and are ongoing, by local people in order to try and redress this
situation. Again, it is difficult to forecast with any precision what the results of
these efforts will be. Whatever, it is clear to us that, as of the appropriate valuation
date, the area in question was and continues to be in a depressed economic state.
That being the situation the question then arises as to what relevance or
significance, if any, that should have on one's approach to ascertaining the appropriate
net annual value and hence of the rateable valuations of the hereditaments the subject matter
of these appeals.

6. Though almost a century and a half old Section 11 of the Valuation (Ireland) Act, 1852 remains the fundamental statutory basis upon which one calculates what the correct Rateable Valuation should be, on any given unit of valuation. Insofar as it is relevant that section reads as follows:

"In every valuation hereinafter to be made, or to be carried on or completed under the provisions of this Act, the Commissioner of Valuation shall cause every tenement or rateable hereditament hereinafter specified to be separately valued...... and such valuation in regard to houses and buildings shall be made

upon an estimate of the net annual value thereof: that is to say, the rent for which, one year with another, the same might in its actual state be reasonably

expected to let from year to year, the probable average annual cost of repairs,

insurance and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes, and public charges, if any, (except tithe

rent charge), being paid by the tenant".

As Mr. Justice Barron said of the Section, in the case of the *Irish Management Institute -v- The Commissioner of Valuation 1990 2 I.R. 409, at 412.*

"The basic approach to the determination of valuations of Rateable hereditaments for the purposes of the valuation code is to be found in Section

11 of the Valuation (Ireland) Act 1852. It requires a determination as a question of fact of the rent which a hypothetical tenant would pay for the hereditament taking one year with another. There is no one way in which this issue should be resolved. See Roadstone Ltd. -v- Commissioner of Valuation 1961 I.R. 239".

7. Section 5 of the Valuation Act 1986 was intended to effect the future operation of the provisions of this said Section 11. In, the I.M.I. Case at page 413 of the Report, Mr. Justice Barron explained the rationale underlying this later Section: He said;

"The Section does not alter the fundamental basis upon which valuations are made, i.e. what the hypothetical tenant will offer on the basis of taking one year with another. What it does is to recognise inflation and to seek to keep a proportion between valuations and annual values after taking inflation into account. Sub-Section (1) provides that as between any two rateable

hereditaments "as far as is reasonably practicable", there should be the same proportion between what the hypothetical tenant will offer for each and their respective valuations. The sub-Section is seeking to establish an overall ratio between annual letting values and valuation. This overall ratio will alter with inflation since annual letting values will alter with inflation while valuations remain the same. It was the gap caused by failure to

provide the satisfactory mechanism for these circumstances in earlier legislation which Section 5 of the Act of 1986 was intended to fill.

Notwithstanding this general intention, sub-Section 2 recognises that the overall ratio may differ as between rateable hereditaments of different function, for example as between offices on the one hand and, say, shops on the other.

Sub-Section 2 is not a provision standing on its own. What is being sought is an overall proportion between hypothetical rents and valuation. This must be borne in mind when applying its provisions. What must be considered are valuations which:-

- (a) are comparable;
- (b) relate to tenements and hereditaments of similar function; and
- (c) have been made or revised within a recent period.

Where there is evidence under each of these headings sufficient to obtain the relevant proportions then the valuations can be determined by reference to the sub-section alone. Where the evidence is insufficient, then the overall proportions predicated by sub-s. I must be adopted. In each case, the sufficiency of the evidence is a matter for the Tribunal".

- 8. In practice Section 5 has and is being operated by applying an agreed fraction to the net annual value and thus, in that way arriving at the appropriate rateable valuation.

 In the Appeals, the subject matter of this decision, the agreed fraction is .5 of one per cent.
- 9. The direct issue raised on behalf of the Appellants in the first part of their submission was considered by the Court in the case of *R* -*v North Aylesford Union* 37 *J.P.* 148. In that case Blackburn J. said;

"The Rateable value of the chalk pit is the value which a tenant would be expected to give for it. That value involves two elements: First, what would a tenant make by it; and what would he get equally good chalk for in the neighbourhood? No tenant gives all that he can afford to give, and a true test is not what he could afford to give but what a tenant would be likely to give who took the pit from year to year. It is not the profits a man makes that makes the difference, for, whether he gains or loses in his trade, the rateable value in the same".

Again, in that case Mellor J. said;

"The criterion of rent is no doubt dependent to some extent on the amount of profit, but the proper test is not whether a tenant could afford to give more rent if he got more profits. The actual profits are not material".

These extracts, both of Blackburn J. & Mellor J. were cited with approval by Kingsmill Moore J. in Roadstone Ltd. -v- Commissioner of Valuation supra.

hereditament's profit earning capacity was directly in focus. In that case the Appellants were the owners of a hotel known as Yeats County Ryan in Co. Sligo. In 1970 the Rateable Valuation was £650. Some 3 years later and thereafter the business began to deteriorate and become unprofitable. The reasons were multifactorial but included "the troubles" in the North. The profit earning ability of the hotel, or in this instance, the lack of its ability to generate profit, was disregarded by the Commissioner of Revision and at First Appeal stage. As it also was by the Circuit Court Judge. The latter however did State a Case for the opinion of the High Court.

Barron J., now a member of the Supreme Court, delivered his judgment on the 28th January 1987. At page 146 of the Report the Judge said;

"The question of fact to be answered is, what is a prospective tenant likely to offer by way of rent upon the basis laid down in this Section. (Referring to section 11 of the 1852 Act). The profits actually being made are not material, nor is the manner in which the actual tenant uses the actual

premises. So in the present case, the offer of a prospective tenant would not necessarily be affected by the present profit record nor by the fact that the present owner is using 21 potential guest bedrooms for staff members nor by the fact that it cannot further retrench because of difficulties with servicing, maintenance and insurance for the premises. What the prospective tenant would be affected by would be his own view of the likely profitability of the premises having regard to all material factors including economic recession and political disturbance. Since the Section refers to taking one year with another, for any of these matters to be relevant it must be shown that they will be taken into consideration on such a basis. Nor is it necessary to establish that the business which had been carried on in the premises or any specific part of such business had had to be terminated or drastically curtailed before any of these matters can be considered as relevant.

......I agree that it is the hereditaments which must be valued, but the rent which they may fetch must be based upon the opinions of prospective tenants..... If a hotel is in an area with many tourist attractions, its letting value will rise or fall with the expansion or contraction of these facilities. If a hotel, for example, is dependent heavily upon salmon fishing in any nearby river its worth must be severely affected by pollution in the river which kills the salmon and prevents the river from being re-stocked for a considerable time. The length of this period and the opportunity for sources of alternative custom are matters of fact to be considered. But I do not accept the view that they cannot be considered as a matter of law because the buildings constituting the hotel remain the same".

11. It is clear from the aforegoing therefore that any activity within a given area, which directly affects the profit earning ability or capacity of the hereditaments in question, can and as a matter of Law must be taken into account in ascertaining the correct net annual value and hence the correct Rateable Valuation. Such a factor would undoubtedly influence the mind of the hypothetical tenant when the latter is considering what rent he might be prepared to offer for the subject property. In

what way, to what extent, and over what period this factor might influence the mind of such a tenant are questions of fact to be determined in each individual case by the Court or Tribunal having sesin of the Appeal. In some cases the existence of such activities may be directly applicable to the subject hereditament and may have an obvious and quantifiable consequence. The example of the fish kill in a river adjacent to a hotel is simple but yet quite striking. Other factors may not be as obvious and may not have such a particular impact on the earning capacity of the hereditament in question.

These however are but matters of fact to be so determined in the manner indicated. In our view therefore we must, as a matter of Law, have cogniscance of and must take into account the general economic condition prevailing within the Ballymote area at the relevant valuation date. How that is applied to any given case is a matter of judgment and appropriateness. In these cases, which we are presently dealing with, it has not been possible to identify in any precise way how the prevailing economic condition has impacted upon any of the subject premises. It has not been possible for us therefore to isolate a given figure and to apportion that to the downturn in the local economy. What we have done is to remain conscious of the situation and we have in a general way taken this into account when assessing what the appropriate net annual values should be, in respect of each of these said properties.

12. Finally, before turning to deal with these Appeals on an individual basis we should record that on behalf of the Respondent it has been submitted to us that the Commissioner did in fact take this into account when dealing with these cases either at Revision or at First Appeal Stage. As can be seen from the ultimate figures which this Tribunal has placed on the subject properties it is our view that whilst the Commissioner may indeed have taken these factors into account, nevertheless he may not have given them as much weight as in our view he would have been justified in so doing.

13. We now deal with each of these appeals on an individual basis. In so doing however we have considered in the first group the three licensed premises, we have then taken Mr. Roger's property and Mr. Davy's property separately as we have the premises of the Credit Union. Finally we have taken the other five properties all of which may in these terms be described as "small shops".

VA96/3/078 Donagh Tighe

- The hereditament the subject matter of this Appeal is a licensed premises known as "The Old Strand" and is located at 56 Teeling Street, Ballymote in the County of Sligo. It is a modern well maintained building in excellent condition and state of repair throughout. It is situated in the main shopping district of Ballymote and the Lounge/Bar/Snug area is agreed at 1342 sq.ft. Between the years 1991 and 1994 the turnover has increased from £62,000 to £76,000 approx. It is therefore estimated that the 1995 turnover figure was £80,000. The gross profit on this turnover is about 40%. In 1954 this property was revised and a Rateable Valuation of £25 placed thereon. In 1995 it was listed for Revision with £42 being placed thereon. No change was made at First Appeal Stage. This Rateable Valuation of £42 has a domestic element of £11.
- 2. On behalf of Mr. Tighe the three Valuers above identified gave evidence as to what in their opinion the net annual value of these premises was, at the appropriate valuation date. In addition the views of a fourth Valuer, Mr. McCarrick who could not be present at the oral hearing were, without objection, conveyed to us. Their suggested rental value varied between £100 and £150 per week with no distinction being made for the residential portion of the subject premises. No comparisons were offered in support.
- of £80,000 and applied 10% thereof in order to arrive at an NAV of £8,000. That resulted in a Rateable Valuation on the Licensed Premises of £40 with £11 on the domestic portion. In total an RV of £51. However it must be noted that not withstanding the use of these figures the actual Rateable Valuation placed on the

subject property is not £51 but £42 with a domestic element of £11. Consequently on the Licensed Premises the Commissioner at First Appeal Stage placed an RV of £31 thereon and therefore in our view what must be looked at is the justifying basis for this figure and not any higher figure. In support of this stated valuation the Appeal Valuer referred to four comparisons. The first was Davys at 8 Lord Edward St., the second was Stevenson's at 35A O'Connell St., the third was Denis Scanlon's property at Bunnanadden with the fourth being Martin Scullion's Licensed Premises at Coolaney.

- 4. In addition to the above evidence we have also considered the other two Licensed Premises forming the subject matter of Appeal Nos. VA96/3/071 being Padraig Scanlon's property and Appeal No VA96/3/077 being that property owned and occupied by Eileen Scully.
- Appellant, that would suggest an NAV of £6,240 per annum. That includes the domestic element which has an RV of £11. Such an RV equates with a rent of £42 per week or £2,184 per annum. If one takes that weekly sum from the average figure of £120 it means that, on behalf of Mr. Tighe, it has been suggested that his Licensed Premises should command a weekly rent of £78 only and should on that figure have an RV of £20. Given the characteristics of the premises as above described and taking into account both the turnover and the gross profit which the business conducted therein has achieved, we believe that this submission on behalf of the Ratepayer is wholly unsustainable.
- As stated above the Appeal Valuer has presented a calculation based on an RV of £40 attaching to the Licensed Premises. That equates with a weekly rental income of £154. He adds to that a sum of £42 per week to justify the RV attaching to the residential portion. There is in our view no necessity for him to undertake this

burden. The Rateable Valuation of the Licensed Premises is, as we have said in accordance with the results of First Appeal, £31. That equates with an NAV of

£6,200. That in our view is the figure which must be justified. And, in our opinion, it is very close to the NAV which in our view should be calculated for the Licensed Premises. Instead however, of placing an annual letting value of £6,200 thereon we would reduce this to £6,000 per annum resulting in a Rateable Valuation of £30.

Likewise we would reduce the annual value of the residential portion to £2,800 or £40 per week. That results in an RV of £10.40 say £10. Accordingly, we are of the opinion that the correct Rateable Valuation of the entirety of the property the subject matter of this Appeal should be £40 with a residential element of £10 thereof. We so determine.

VA96/3/077 - Eileen Scully

1. The premises the subject matter of this Appeal includes the Licensed Premises known as "The Horse Shoe Bar" and is located at 43 Teeling Street, Ballymote in the County of Sligo. It is a building which is in a poor state of repair and in need of substantial renovation and renewal. In particular its roof is flat and poor. Overall it is, from a structural and decorative point of view, far less impressive than the licensed premises

known as "The Old Strand". It is however well situated within the main shopping district of Ballymote. It has an agreed area of 1260 sq.ft. which is used albeit infrequently as a function room/singing lounge. It has a bar area of 431 sq.ft.

Turnover for the year ending June 1995 is given at £65,000 approx. There are no other turnover figures available. The Appeal Valuer, for the purposes of his calculations, has assessed the gross margin as being less than 30%. In 1936 there was a valuation of £17.50 placed on this property. That clearly is historical. In 1995 that was increased to £40 with the Commissioner at First Appeal stage reducing that figure to £35. There is a £12 RV domestic element included therein.

2. On behalf of the Appellant the three Valuers above identified gave evidence as to what in their view the appropriate NAV should be as of the valuation date. In addition the fourth Valuer, Mr. McCarrick, who was not in a position to attend the

Oral Hearing had his written views conveyed to us without objection. The resulting figures ranged from £75 to £90 without any distinction being made for the residential portion of the premises. No comparisons were offered in support.

- 3. On behalf of the Commissioner Mr. Hicks applied 7.1% to the turnover figures which gave an NAV of £4,606 or a weekly sum of £88. That figure equates with a Rateable Valuation of £23 on the Licensed Premises. In support of these calculations we were referred to four comparisons being the same comparisons used in Appeal Nos. VA96/3/071 (being the property of Mr. Scanlon) and Appeal No VA96/3/078 (being the property of Mr. Tighe.
- 4. In addition to these comparisons we have also, in considering this case, taken into account the two licensed premises last mentioned.
- 5. Taking £85 as representing the average of the figures given to us on behalf of the Appellant, that would equate with an annual Letting Value of £4,420 or an RV of £22. Accepting a domestic element of £12 R.V. would equate with a weekly income of £46 or £2,392 per annum. Deducting one from the other would leave a sum of £39 per week as a rent for the Licensed Premises which when converted equates with a Rateable Valuation of £10. Once again we are of the opinion that these figures must be rejected. We are of the view that notwithstanding the condition of this property it would in the eyes of a hypothetical tenant by virtue of its location, its size, its turnover potential for improvement and expansion have to command a net annual value well in excess of that suggested by and on behalf of the Appellant and that it would be quite wrong of us to reduce the RV on the licensed premises to £10 per annum as sought.
- 6. In our opinion the Appeal Valuer was but marginally high in the figures suggested.

 We believe that a small further reduction is required in order to adequately reflect the various characteristics of the property as well as the turnover achieved and the relatively modest gross margin obtained. In our opinion therefore a rent of £80 per

week or an annual letting value of £4,160 is appropriate to the Licensed portion of the hereditament and a rent of £42 per week of £2,184 per annum to the residential portion. That converts respectively to say £21RV and £11 RV. We would determine therefore that the correct Rateable Valuation is £32 with £11 being the domestic element thereof.

VA96/3/071 - Padraig Scanlon

- known as "Scanlons" or "The Corner House". It is located at 43 O'Connell Street,
 Ballymote in the County of Sligo. It is an attractive, well appointed Licensed
 Property in a prominent location. It is in reasonably good condition throughout. Its
 agreed bar/lounge area is 1028 sq.ft. During the years 1993,1994 and 1995 its
 turnover peaked at £134,000 but averaged out at £10,000 less than that. The
 figures as produced show a decline in turnover with the 1995 figure being £112,000.
 Prior to the 1995 revision the property had attached to it a historical valuation of £19
 placed thereon in 1929. There is now attached to the licensed portion a Rateable
 Valuation of £39 with an additional £9 being attributable to the residential portion
- 2. On behalf of Mr. Scanlon we have had the benefit of the evidence of four Valuers whose estimates of the weekly rental value were respectively £80, £150, £90 and £95.

of the overall property.

- No distinction was made by any of them as between the licensed portion and the residential portion. No comparisons were offered in support of their views.
- 3. On behalf of the Commissioner Mr. Hicks adopted the 1995 turnover figure and by taking 7½% thereof got an NAV of £8,400. That converts to an RV on the Licensed Premises of £42 with £9 attaching to the residential portion. As in the case of Mr. Donagh Tighe it is unnecessary for the Commissioner to justify more than a total Rateable Valuation of £48 which, when one deducts the domestic element, leaves a figure of

£39 on the Licensed Premises. We are doubtful if any exercise, purporting to justify a higher figure than that placed on the subject property by the Commissioner, is either appropriate or helpful. In any event, the Appeal Valuer offered in support of his figures the same comparisons as were offered in the Appeals - VA96/3/077 (Eileen Scully) and (Appeal VA96/3/078 - Donagh Tighe).

- 4. In addition when considering this Appeal we have also taken into account the premises of both the said Mrs Scully and Mr Tighe.
- In our opinion the Rateable Valuation of £39 is excessive for the licensed portion of Mr. Scanlon's property. This portion has an area of almost 300 sq.ft. less than Mr. Tighe's property and almost 700 sq.ft. less than Mrs. Scully's property. In addition its location whilst good, is not as advantageous as either of the other two licensed properties just mentioned. In both of those the Commissioner sought an RV of £31 in the case of Mr. Tighe and an RV of £23 in the case of Mrs. Scully. This Tribunal has reduced the former by £1 and the latter by £2. Disregarding that for a moment, however, it seems to us that apart from turnover there could be no justification for seeking a figure on Mr. Scanlon's property which was £8 more than that placed on Mr. Tighe's property.
- When dealing with a licensed premises, or indeed any other building, what is being valued is the building or hereditament itself or more accurately "the unit of valuation". It is not the business or activity carried on or conducted therein. If it was then the unit of valuation would be the profits derived from such activity or business and not the premises itself. This is not the case. It must always be remembered that it is the building and building only that is being valued.
- 7. This is not to say however that profit earned from an activity conducted within the building is not relevant. It almost always will be. It will have an influence on the

hypothetical tenant when he comes to consider what rent he is prepared to pay for the subject property. The profit so derived is in this way an element in assessing the value of the property but nothing else.

- 8. In this context it is quite important to state that exceptional skill, application or diligence shown by an operator should not be penalised by increasing the Rateable Valuation. Indeed, as is evident from the above extracts quoted by Mr. Justice Barron in both the IMI and the Rosses Point cases, the actual profits earned are not the determining factor. Strictly speaking this is correct, but of course, as we have said these are factors which an informed tenant would take into account in determining what is available for rent. But in no other way. Equally so with turnover. In our opinion whilst relative turnover is a factor as is relative profit it would be quite wrong to elevate this into an absolute status. Therefore any attempt to isolate and rely solely upon profit as justifying a substantial increase in the Rateable Valuation of a premises over that which it otherwise might have, would have to be looked at and considered in quite a measured way.
- 9. In this case there is no doubt but that the turnover figures achieved in this property are well in excess of those achieved by Mr. Tighe or by Mrs. Scully. That, of course, is a reflection in some way of the value of the property and must so be taken into account. As against that however the other distinguishing features above mentioned must also be accounted for. All factors both positive and negative must be considered and a conclusion arrived at. It is our view that, in respect of the Public House, the net annual value should be £7,000 giving an RV of £35. Added to that must be the £9 domestic making a total of £44. We so determine.

VA96/3/081 - Ballymote & District Credit Union

- 1. The property the subject matter of this Appeal is a two storey building situated at 17B Lord Edward Street, Ballymote in the County of Sligo. It is, according to the Commissioner, located in a prominent position. It is used as offices by the Ballymote Credit Union. It is in good condition and repair throughout and has been well maintained. It is used as offices by Ballymote Credit Union. It has attached to it a 1954 Historical Valuation which is of no relevance. In 1995, following its listing for revision, it had a Rateable Valuation of £15 placed thereon. On First Appeal this figure was reduced to £13 by the Commissioner. It is suggested on his behalf that a rate of £3.50 per sq.ft. should be placed on the agreed area of 740 sq.ft. which gives a NAV of £2,600 and a resulting RV of £13.
- 2. On behalf of the Credit Union it is claimed that the premises are somewhat irregular in layout, are narrow and have very little scope for development or for other uses. Of the four Valuers who gave evidence three would place a rent of £35 per week thereon and the fourth £35/£40.
- 3. Taking the higher of the figures adduced on behalf of the Credit Union it appears to us that the NAV so calculated results in an annual figure of £2,080. This as against the £2,600 advanced by the Appeal Valuer. The resulting difference in Rateable Valuation is £2.50 approximately.
- 4. Whilst acknowledging the right of the Appellant Ratepayer to pursue the Appeal process up to and including an Appeal to this Tribunal and whilst acknowledging the right of the Commissioner to remain with and adhere to the figure given as a result of the first Appeal Stage, nevertheless it seems to us almost extraordinary that where the difference between the Parties is so small the same cannot be dealt with otherwise than pursuing an Appeal to this Tribunal. This issue was previously commented upon in the case of *E.S.B. Birr -v- Commissioner of Valuation VA95/6/003* Judgment given on 5/7/96. Therein the Tribunal said" *Disregarding comparisons for a moment it is*

Therein the Tribunal said" Disregarding comparisons for a moment it is difficult to understand how agreement could not have been reached by the parties in relation to this valuation and how or why it was thought necessary to pursue an

appeal to this Tribunal. Of course it should be said, and it must be acknowledged that an occupier is perfectly entitled to exercise his statutory right of appeal if he so wishes. However, given the fact that the exercise of valuing property is not a scientific one or one that can be carried out or achieved with mathematical accuracy or precision, an appeal, like the instant one, begs the question as to whether it could ever be commercially justified and certainly so if the sanction of costs existed and was applied. Accordingly, could we say that it must be in everyone's interest, including the ratepayer, the Commissioner and indeed even the Tribunal that valuations like the present should if at all possible be resolved by agreement and that only in the rarest circumstances should they find their way to this appellate body".

- 5. The views last mentioned are repeated and reaffirmed by us in and for the purposes of this judgment.
- 6. However lest there be any misunderstanding of what the Tribunal's true intentions are we should make it quite clear that in our view there is nothing in principle or in practice which would preclude the Commissioner from entering in or continuing to negotiate with the Ratepayer even after the results of his First Appeal decisions are issued. It would be quite wrong to interpret the E.S.B. Judgment in any way which might suggest that the Commissioner is inhibited or otherwise restricted from continuing his endeavours to resolve outstanding issues where these arise. In cases, at the very least where no point of principle is involved, it must clearly be in everybody's interest to do so and must at the end of the day involve a saving of both time and costs.
- 7. Having considered the entirety of the evidence adduced in this case we are of the opinion that the appropriate NAV should be £2,080 giving a resulting RV of £10.40 say £10. We so determine.

VA96/3/076 - Simon Davey T/A CH Kane Limited

- The property, the subject matter of this appeal is situated in a good location at No. 23 Lord Edward Street, Ballymote, Co. Sligo and therein, under and by the use of the name "Londis", a general supermarket business is carried on. The premises is relatively large, is modern and regular in layout and is in good condition having been well maintained since its reconstruction and enlargement some years ago. It has a rear entrance used for goods and supplies. There is car parking available on street and also to the rear.
- 2. In addition to the above general description, the following should be noted about these premises:-
 - (a) the old first floor area is derelict, is no longer habitable or capable of beneficial use and accordingly no value is sought to be placed thereon,
 - (b) the first floor area, that is the area over the extension was not used at the relevant time but it is not suggested that the same was incapable of beneficial use. Accordingly, on principle we think that the Commissioner is correct in placing some value on this portion of the premises,
 - from the outside the premises has the appearance of having a large frontage extending both left and right of the main entrance. Part of this however, is false and part of the ground floor inside the door, is not used as a retailing area but rather for storage purposes only. This, at least in part is because of differences in ground level. These, quite obviously, are factors which have to be taken into account in considering its letting value. However, it must be noted that as a matter of law, any area within a hereditament or a unit of valuation must have some value placed thereon unless it is incapable of beneficial occupation. Quite clearly, in this case, the area used for retailing must have a greater value than the area used for storage. And, it is on this basis, that we have approached the valuation of that portion of the premises in question,

(d) the agreed areas are as follows:-

Shop, Stores, Cold Room & Offices 3,787 sq.ft.

Stores & Yard 1,070 sq.ft.

New First Floor Store 693 sq.ft.,

- (e) the weekly turnover figure as given by Mr. Davey, is £30,000.
- Valuation of £30 placed thereon. This, at a time when the residence was occupied by Mr. Kane and when the shop trading as a "VG Store", measured 860 sq.ft. In 1992 the adjoining house was purchased and a major rebuilding programme took place costing c. £200,000. The property was again listed in 1995 when a Rateable Valuation of £55 was placed thereon. It is against that determination that this appeal has been taken. It should be noted that only part of the entire supermarket property forms the subject matter of this appeal.
- 4. On behalf of the Appellant, we have had evidence from four Valuers who have given their views as to what should be the correct net annual value. Three would place a figure of £175 p.w. on the property and the fourth would place £170 p.w. No comparisons were offered in support of these figures.
- Valuation by taking the entirety of the premises in question and by assigning 60% thereof to this appeal. On that basis he has placed a rate of £4.50 psf on the 3,787 sq.ft. above mentioned, a rate of £1.50 psf on the stores in yard and a rate £1.00 psf on the new first floor store of 693 sq.ft. That gives a total of £19,340 or £370 p.w. Having applied the agreed fraction of 0.5% and having taken 60% thereof the result is the Commissioner's suggested rateable valuation of £55 on this hereditament.
- **6.** In support of his valuation, Mr. Hicks has referred us to two comparisons, the first

is known as Perry's at 49/51 Teeling Street and the second McKim's at Collooney.

With regard to the former; the same has 5,820 sq.ft., of ground floor retail/stores, on this he placed a rate £3.90 psf, and on the 1,949 sq.ft. on the first floor he suggested a figure of £1.95 psf. Having considered the evidence adduced, both directly and through cross-examination, we are quite satisfied that there are substantial differences between Perry's supermarket and Kane's supermarket. We believe that the former is much larger, has a number of different retails uses including a restaurant, has a very substantial car park, is much more modern and overall is much better than the subject matter. With regard to McKim's we believe that likewise there are quite a number of distinguishing differences between that and the subject property. In the first instance the population in the immediate area is quite different, secondly, McKim's has been recently renovated, thirdly it is located just off the N4 and fourthly, it has within the building a post office. Overall therefore whilst some relevant information can be obtained from these properties they are however not even when due allowances are made, in any way, directly comparable.

7. Taking into account all of the evidence so adduced, we are of the view that the rate of £4.50 psf is too high and that on the shop, stores, cold room and offices totalling 3,787 sq.ft. there should be placed thereon a rate of £3.50 psf. Likewise we would reduce the £1.50 psf on the stores and yard to £1.00 psf. Subject to these modifications and adopting the method of approach as taken by Mr. Hicks, the result in our view is that the net annual value of the entirety of the property is £15,000 p.a. which, by applying the appropriate fraction and taking 60% thereof gives to the subject property a rateable valuation of £45 and we so determine.

VA96/3/075 - Michael Rogers

1. The property, the subject matter of this appeal is located at 22/23 O'Connell Street,
Ballymote, Co. Sligo. It consists in part of a residence which has a separate RV
of £17, in part of a shop fronting onto Main Street and in part, at the rear thereof, of a
yard and a substantial corrugated iron structure. In former times, the shop,
fronting

onto the Main Street was used as a retail outlet both for groceries and as builders suppliers. It is not presently being so used and at least for the purposes of this appeal the Commissioner does not seek to place any valuation thereon. Accordingly, in terms of calculating what the appropriate net annual value should be we are concerned solely with the said yard and corrugated structure at the rear thereof.

- 2. This yard has a tarmac surface and is used primarily as an access route to the structure. The structure, which contains a shop and stores is used for the purposes of carrying on a builders suppliers business and/or hardware business. It has an agreed area of 12,379sq.ft.
- 3. Prior to 1995 there was placed on this property a historical valuation which is of no relevance. In that year the property was listed for revision and the existing two lots were amalgamated with a £75 R.V. placed thereon. At First Appeal the Commissioner reduced this by £3. It is against this determination that this appeal has been taken.
- 4. On behalf of Mr. Rogers the four Valuers whose evidence we have had in all of these appeals, suggested that the letting value of this property was somewhere between £100 and £150 p.w. On average say £125 p.w. No comparisons were offered in support. Mr. Rogers himself also gave evidence before us. He informed us that this business has been in his family for several generations, but that in recent years it has been exceedingly difficult for him and his family to make a living therefrom. The grocery business, as has already been said, has had to close. There is great competition now from a substantial number of large retailers, who because of location, modern buildings, and purchasing power, can stock and sell a large variety of goods at very keen prices. He said, and we accept that it is very difficult for him to make a living out of this business.
- 5. On behalf of the Commissioner, Mr. Hicks suggests that 0.80p psf should be placed

on the 12,379 sq.ft. area above mentioned. He adds a rateable valuation of £5 for the yard which gives, to this hereditament, excluding the front shop and residential portion, a rateable valuation of £55. In support, he has referred us to three

comparisons, the first being the premises of Kevin Walsh & Sons at Charlestown, the second being the North Connaught Farmers building at Tubbercurry and the third being Heiton & McFerrons premises at Ballyshannon. Whilst we appreciate that it is indeed difficult to get information on alternative businesses of a similar nature which could be used as comparisons, nevertheless we cannot extract any significant information from these comparisons which would compel us to follow the rate per square foot as suggested by the Commissioner. For example, the premises in Ballyshannon is 4 to 5 times bigger than the subject property as well of course, as being in an entirely different location. On the North Connaught Farmers premises at Tubbercurry, the rateable valuation of £90 devalues at £2 psf on 7,599 sq.ft. of space.

These premises would appear to be in excellent condition and much more modern than the subject property. It would appear that it has a widespread customer base and is well supported by local farmers and members of the co-op. Indeed, we have had evidence, which we accept that there is in existence a tied customer base as well as credit facilities with farmers. None of these of course apply in the case of Mr. Rogers. In the case of Charlestown the rateable valuation of £42 devalues at 71p psf on 11,775 sq.ft. This location is quite obviously different from the subject property and it has available to it, at least some passing trade by virtue of its situation *vis a vis* the local National Primary Route.

faced by Mr. Rogers and the undoubted decline in the nature of his business throughout the years, we are of the view that the most appropriate way of calculating the NAV should be by directly placing an annual letting value on this property rather than adopting a rate per sq.ft. Accordingly in our view the correct NAV should be £7,800 per annum and this must include the yard as without which it would be impossible to gain access to or otherwise conduct business within the subject property. This suggested NAV converts to a Rateable Valuation of £39 and we so determine.

VA96/3/072 - Matilda Casey

- 1. The premises, the subject matter of this appeal is located at No. 44 Teeling Street, Ballymote, Co. Sligo. It consists in part of a retail area and in part of a residential area. The former is presently used for the purposes of a pharmacy business with the latter having a separate valuation of £10 placed thereon. The entire property is in reasonable decorative and structural condition throughout. The pharmacy has an agreed area of 363 sq.ft. In 1962, with a retail area of 138 sq.ft. the rateable valuation was fixed at £18. As a result of the 1995 revision, that was increased to £28 but on appeal the Commissioner reduced this by £3. It is against this determination of a £25 RV that this appeal has been taken.
- 2. On behalf of the occupier it was urged upon us that because of the extremely small nature of the premises as well as the very limited potential for development, it would be extremely difficult, if the premises was available for letting, to obtain any tenant who might take a lease thereof. Notwithstanding, and without prejudice to this view the four Valuers, whose evidence we heard on behalf of Mrs. Casey were of the opinion that the most that could be obtained for this property was a weekly sum of somewhere between £40 and £60, on an average say £50. No comparisons were offered by any of these Valuers in support of these figures.
- 3. Mr. Hicks sought to place £8.50 on the area of 360 sq.ft. which when converted gives a rateable valuation of £15 on the shop portion of the property. In support he referred us to comparisons in Lord Edward Street, in O'Connell Street, in Teeling Street and in locations outside of Ballymote. Attached to this judgment and forming the second schedule hereto is a copy of the information so supplied in respect of these comparisons.
- **4.** As appears from an earlier part of this judgment there were in all, arriving out of the Ballymote area, 11 appeals which were held sequentially by us. Five of these were

concerned with what might be described generally as "small shops". Ms. Casey's is one. The others were:

VA96/3/073 - Gerard Cassidy

VA96/3/074 - Charles Hodgins

VA96/3/079 - Martin McGettrick

VA96/3/080 - Kathleen Doddy

In none of these cases, did any of the Valuers on behalf of the Appellant's offer any comparisons in support of their estimate of net annual value. In each of these cases however, Mr. Hicks did. The comparisons were virtually identical in all cases and accordingly in considering this appeal as well as the others listed immediately above we have taken into account each of the comparisons so submitted.

5. From the above it will be seen that the Valuers called on behalf on Mrs. Casey placed on average £50 per week on the shop portion of this property. It is unclear as to whether or not this figure included the residential portion. If it did we would clearly reject it. If it did not we would be prepared to accept it. In our view considering the entirety of the evidence applicable to this case we feel that the correct NAV should be £2,600 per annum or £13 RV. We so determine.

VA96/3/073 - Gerard Cassidy

therein a newsagency and small grocery business is carried on. Its situation, within the main shopping area, is relatively good and though it could not be described as modern by present day standards nevertheless its structural and layout conditions can be described as moderate to good. In addition to an agreed retail area of 571 sq.ft. there is a small yard and store at the rear which has an area of 300 sq.ft. and there is also a three bedroomed residence which has a separate rateable valuation of £10. Prior to the latest revision it had an historical valuation of £12 placed on the premises in 1928. That was increased to £39 in the 1995 revision which the Commissioner reduced to £32 on first appeal. It is against that determination that this appeal has been taken by Mr. Cassidy.

- 2. On his behalf, the four Valuers identified and named elsewhere in this judgment have given evidence of their respective views as to what the net annual value should be.
 - The figures range from £60 p.w. to £70 p.w. on average £65. Whilst it is acknowledged that the location is good, the smallest of the premises and the limited scope for future development is highlighted as being a justification for these figures.
- 3. On behalf of the Commissioner, Mr. Hicks places a rate of £7.50 psf on the shop and store and £1 psf on the 300 ft. of the yard/store. That gives an NAV on the trading and retail area of £4,283: and on the stores in yard of £300: In total £4,583. In support he has referred us to the comparisons above mentioned. Having considered the evidence so tendered and having applied, where possible, the comparisons albeit with adjustments, we are of the view that the appropriate NAV for the business portion of the premises should be £75 p.w. or £3,900 p.a. which results in an RV of £19.50, say £19. Added to that should be the domestic element of £10 making a total of £29.

VA96/3/074 - Charles Hodgins

- 1. This property which in respect of the residential portion has a separate RV of £5, is located at 25/26, Lord Edward Street, Ballymote, Co. Sligo and as such is within the main shopping area of the town. It is a modern attractive premises, well maintained and in good condition. It has a net frontage of 17 ft. and an overall street frontage of 24 ft. It is used by Mr. Hodgins as a small family butchers. It has, prior to 1995 an historical valuation of no significance to this appeal. In that year the listing for revision resulted in a valuation of £25 placed thereon. That was reduced to £23 by the Commissioner on appeal. It is against that determination that this appeal is taking place.
- 2. On the Appellant's behalf it is suggested by these Valuers that a weekly rental income of not more than £65, on average could be obtained for this property. No comparisons are offered in support of this appeal. On behalf of the Commissioner,

- Mr. Hicks suggests a rate of £8 psf on the agreed retail area of 467 sq.ft. He has referred us to a number of comparisons which are also cited in this judgment.
- 3. Having considered the evidence so adduced and having applied the comparisons in so far as the same are capable of application, we are of the view that the correct NAV for the retail portion of this property should be £3,380 which gives an RV of £16.90, say £17. Added to that should be the rateable valuation on the small residence of £5, making a total of £22.

VA96/3/079 - Martin McGettrick

- 1. The subject property is located at no 26/28 O'Connell Street, Ballymote. This, by common consent, is the quiet end of the town. The condition of the building is average and it has a net internal frontage of 34 ft. The historical valuation, placed on this property in 1951 was £24 which sum was increased to £32 as a result of the 1995 listing. The Commissioner at first appeal stage reduced that to £29. This includes the domestic element of £7. It is against the determination on the retail area that Mr. McGettrick has appealed to this Tribunal.
- 2. On his behalf it is suggested that the weekly rental income which could be derived from the retail portion of this property is not more than on average say £65 p.w. On behalf of the Commissioner, Mr. Hicks places a rate of £5.50 on the agreed retail area of 815 sq.ft. As in the other appeals dealing with "small shops" we have been referred to several comparisons above identified.
- 3. Having considered the evidence adduced and having applied the comparisons where possible, we are of the view that the net annual value of the business portion of this property should be £3,640 (£70 p.w.), thereby giving a rateable valuation of £18.20, say £18. Added to that should be the domestic RV of £7 making a total of £25 RV.

96/3/080 - Kathleen Doddy

- 1. This property is located at 40a, O'Connell Street, Ballymote. Its situation is not within the main business area of the town. Its condition is reasonable from a structural and decorative point of view. But its layout is quite unsatisfactory and quite irregular with a total depth of 81 ft. for a frontage of only 14½ ft.. It is used as a self service grocery business and trades under the name of "Eight to Eight". Its turnover figures are somewhat in dispute. Mr. Hicks suggested an annual figure of £300,000, whereas Mr. Scanlon felt it was closer to £3,500 p.w. It was held by Ms. Doddy on a two year and 11 month lease from February 1994 at a rent of either £250 p.w. or £200 p.w. In any event it is the views of the Valuers called on behalf of the Appellant that both figures are excessive and that the range of likely income is somewhere between £60 and £90 p.w.
- On behalf of the Commissioner he has approached a valuation by suggesting a rate of £5.50 on the agreed retail area of the shop and stores on the ground floor of 550 sq.ft. That results in a rateable valuation of £35. Again, it is questionable whether this approach is helpful to the Tribunal in that the actual rateable valuation is £25 whereas this calculation endeavours to support a figure of £35 which is not contended for on behalf of the Commissioner in this appeal.
- 3. On behalf of the Appellant it was given in evidence by the Valuers above identified that in their view the most the subject property would command in the open market by way of a weekly rental income was £60 to £90, say on average £75.
- 4. Having considered the entirety of the evidence applicable to this appeal including the conflict on the turnover figures and including the £10 difference in the RV placed on this property by the Commissioner and in the figures suggested by the Appeal Valuer we are satisfied that this property could not sustain a weekly rent in excess of £90 p.w.

Accordingly we determine that the correct NAV s	should be £4,680) which gives a	an RV of
£23.40, say £23.			

FIRST SCHEDULE

(1) VA96/3/071:

(a) Appellant: Padraig Scanlon

(b) Hereditament: Licensed house, offices and yard at Map Ref

43 O'Connell Street, Ballymote, ED:

Ballymote, Co. Sligo.

(c) Date of Notice of Appeal:24th July 1996

(d) Grounds of Appeal: "valuation is excessive given the size, location

and condition of the property, the nature and

type of business carried on therein and the

turnover thereof".

(2)	VA96/3/072:	
	(a) Appellant:	Matilda Casey
	(b) Hereditament:	House, Shop, yard and garden at Map Ref 44
		Teeling Street, Stoneparks, Town of Ballymote
		ED Ballymote, Co. Sligo.
	(c) Date of Notice of Appeal:	25th July 1996
	(d) Grounds of Appeal:	"valuation is excessive given the size, location,
		condition and business carried on in the premises".
(3)	VA96/3/073:	
	(a) Appellant:	Gerard Cassidy
	(b) Hereditament:	House, shop and yard at Map Ref 1.2 Lord Edward Street, Town of Ballymote, ED Ballymote, Co. Sligo.
	(c) Date of Notice of Appeal:	25th July 1996

	(d) Grounds of Appeal:	"valuation is excessive given the size, location,
		condition of the premises and business carried
		on in the premises".
(4)	VA96/3/074:	
	(a) Appellant:	Charles Hodgins
	(b) Hereditament:	House and shop at Map Ref 25.26 Ballymote,
		ED Ballymote, Co. Sligo.
	(c) Date of Notice of Appeal:	25th July 1996
	(d) Grounds of Appeal:	"valuation is excessive given the size, location,
		condition of the premises and the business carried on therein".
(5)	VA96/3/075	
	(a) Appellant:	Michael Rogers
	(b) Hereditament:	House, shop, store, yard and garden at Map Ref: 22.23 O'Connell Street, Town of Ballymote, ED Ballymote, Co.
Sligo.		Builyinote, 2D Builyinote, Co.

(c) Date of Notice of Appeal: 25th July 1996

(d) Grounds of Appeal: "valuation is excessive given the size, location,

condition of the property and the business

carried on therein".

(6) VA96/3/076

(a) Appellant: Simon Davey t/a C.H. Kane Ltd.

(b) Hereditament: Shop (pt. of.) at Map Ref 22 Lord

Edward Street, Ballymote, ED

Ballymote, Co. Sligo.

(c) Date of Notice of Appeal: 25th July 1996.

(d) Grounds of Appeal: "valuation is excessive given the size, location,

condition of the property and the type and nature

of business carried on therein".

(7) VA96/3/077

(a)	Appellant:	Eileen Scully
(b)	Hereditament:	Licensed House, offices and garden at
Ballymote,	, Co.	Map Ref 43 Stoneparks, Teeling Street, Town of Ballymote, ED Sligo.
(c)	Date of Notice of Appeal:	25th July 1996.
(d)	Grounds of Appeal:	"valuation is excessive given the size, location and condition of the premises and the turnover and type of business carried on therein".
(8) VA	.96/3/078	
(a)	Appellant:	Donagh Tighe
(b)	Hereditament:	Licensed house and yard at Map Ref 56
		Stoneparks, Teeling Street, Town of Ballymote, ED Ballymote, Co. Sligo.
(c)	Date of Notice of Appeal:	26th July 1996

	(d) Grounds of Appeal:	"valuation is excessive given the size,
		location and condition of the
premis	es	
•		and taking into account the turnover and
		type of business carried on
therein		
(9)	VA96/3/079:	
	(a) Appellant:	Martin McGettrick
	(a) Appendit.	Wattii Wedettiek
	(b) Hereditament:	House, shop, offices, yard and garden at
		Map Ref 26.27.28 O'Connell Street,
		Town of Ballymote, ED Ballymote, Co.
		Sligo.
	(c) Date of Notice of Appeal:	27th July 1996.
	(d) Grounds of Appeal:	"valuation is excessive given the size,
		condition and location of the property,
		the type of business carried on
therein		and its turnover".
(10)	VA96/3/080:	
, ,		
	(a) Appellant:	Kathleen Doddy
	(b) Hereditament:	Shop at Map Ref 40a O'Connell Street,

		Ballymote, ED: Ballymote, Co. Sligo.
	(c) Date of Notice of Appeal:	27th July 1996.
	(d) Grounds of Appeal:	"valuation is excessive given the size,
carrie	d on	location and condition of the premises, the nature and type of business therein".
(11)	VA96/3/081:	
	(a) Appellant:	Ballymote & District Credit Union
	(b) Hereditament:	Offices at Map Ref 17b Lord Edward
		Street, Town of Ballymote, ED Ballymote, Co. Sligo.
	(c) Date of Notice of Appeal:	26th July 1996.
	(d) Grounds of Appeal:	"valuation is excessive given the size, location and condition of the
premi	ses".	

SECOND SCHEDULE

Comparisons - Lord Edward Street

1. T. Lavin; Drapery

R.V. £40 (Dom £10)

Devalues:

Shop: 552 ft² @ £10.00

Mezz. Store: 184 ft² @ £ 3.00

2. Lennon's Pharmacy

R.V. £23 (Dom nil)

<u>Devalues:</u>

Shop: $296 \text{ ft}^2 \text{ @ £ 9.50}$

Workroom: 163 ft² @ £ 4.75

Rough Stores: $127 \text{ ft}^2 \text{ @ £ 1.00}$

1st & 2nd flr. Stores: 850 ft² @ £ 1.00

3. Sharon Perry, Hairdresser

R.V. £18 (Dom £5)

<u>Devalues:</u>

Salon: 319 ft² @ £ 8.15

Rented from 1994 at £70 p.w.

Described by Valuer as "in poor condition".

4. <u>Scanlon & Irwin, Butchers</u>

R.V. £22 (Dom nil)

Devalues:

Shop, workroom: $641 \text{ ft}^2 \text{ @ £ } 6.86$

<u>Comparisons - O'Connell Street</u>

1. <u>Cawley, Florist</u>

R.V. £6

Devalues:

Shop: $178 \text{ ft}^2 \otimes £ 6.75 \text{ per ft}^2$

2. <u>35b, V. Doherty, Betting Office</u>

R.V. £6

Devalues: $172 \text{ ft}^2 \text{ @ £ } 7.00 \text{ per ft}^2$

Comparisons - Teeling Street

1. 40.42 V. McDonagh

Electrical goods R.V. £65 (Dom nil)

Devalues:

Shop/Office: 1,055 ft² @ £ 5.50

Showroom/

workshop/store: 1,593 ft² @ £ 2.75

1st fl. Stores: 2,713 ft² @ £ 1.00

2. <u>53.54.55. Catherine Perry</u>

Hardware shop. R.V. £55 (Dom nil)

Devalues:

Shop: 829 ft² @ £ 7.50

Shop/Store: 764 ft² @ £ 2.50

Grd. & 1st fl. Stores: $2,475 \text{ ft}^2 \otimes £ 1.20$

Comparisons - Other Locations

1. <u>Collooney Pharmacy</u>

R.V. £19 (Dom nil) 1995

Devalues:

Shop: $454 \text{ ft}^2 @ £ 8.37 \text{ per ft}^2$

2. Patrick Igoe, Tobercurry

Newsagent. R.V. £50 (Dom £15) 1996

Devalues:

Shop: $979 \text{ ft}^2 \text{ @ £ 6.66 per ft}^2$

Store: $175 \text{ ft}^2 \otimes £ 3.00 \text{ per ft}^2$

3. <u>Joseph Kilcoyne, Tobercurry</u>

Veterinary products

R.V. £20 - 1996

Devalues:

Shop & Store: $515 \text{ ft}^2 \text{ @ £ 7.30 ft}^2$

THIRD SCHEDULE

			Existing RV	New RV
(1)	VA96/3/071:	Padraig Scanlon		
		(a) business premises	£ 39.00	£ 35.00
		(b) domestic premises	£ 9.00	£ 9.00
(2)	VA96/3/072:	Matilda Casey		
		(a) business premises	£ 15.00	£ 13.00
		(b) domestic premises	£ 10.00	£ 10.00
(3)	VA96/3/073:	Gerard Cassidy		
		(a) business premises	£ 22.00	£ 19.00
		(b) domestic premises	£ 10.00	£ 10.00

(4)	VA96/3/074:	Charles Hodgins		
		(a) business premises	£ 18.00	£ 17.00
		(b) domestic premises	£ 5.00	£ 5.00
(5)	VA96/3/075:	Michael Rogers		
		(a) business premises	£ 55.00	£ 39.00
		(b) domestic premises	£ 17.00	£ 17.00
(6)	X		T.13	
(6)	VA96/3/07/6:	Simon Davey t/a C.H. Kand (a) business premises	£ 55.00	£ 45.00
		(a) business premises	233.00	2 13.00
		(b) domestic premises	Nil	Nil
(7)	VA96/3/077:	Eileen Scully		
		(a) business premises	£ 23.00	£ 21.00
		(b) domestic premises	£ 12.00	£ 11.00
(5)				
(8)	VA96/3/078:	Donagh Tighe (a) business premises	£ 31.00	£ 30.00
		(a) business premises	£ 31.00	2 30.00
		(b) domestic premises	£ 11.00	£ 10.00
			Existing RV	New RV

(9)	VA96/3/079:	Martin McGettrick		
		(a) business premises	£ 22.00	£ 18.00
		(b) domestic premises	£ 7.00	£ 7.00
(10)	VA96/3/080:	Kathleen Doddy		
(20)	V125 0/0/000V	(a) business premises	£ 25.00	£ 23.00
		.,		
		(b) domestic premises	Nil	Nil
(11)	VA96/3/081:	Ballymote and District Cre	dit Union	
		(a) business premises	£ 13.00	£ 10.00
		(b) domestic premises	Nil	Nil