

Appeal No. VA96/3/093

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

Barbara Jones t/a Crystal Mystique

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Ref: 3B/Unit 4, Townyard Court, Townland: Malahide, Ross Cottages (Town), ED: Malahide East, Co. Dublin

Quantum - Beneficial service should attract lower valuation

B E F O R E

Mary Devins - Solicitor

Deputy Chairman

Brid Mimmagh - Solicitor

Member

Michael Coghlan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 27TH DAY OF JUNE, 1997

By Notice of Appeal dated the 20th day of July 1996 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £24 on the above described hereditament.

The basis of appeal as set out in the letter attached to the Notice of Appeal is that the valuation is excessive and the Commissioner of Valuation does not take account of the special circumstances of the Appellant's business.

The Property:

The premises is a ground floor shop and WC, with net internal floor area of approximately 128 sq.ft., situated in the village of Malahide with frontage to Townyard Lane which is bounded by The Green to the north and Main Street/The Mall to the south. This shop type unit forms part of an infilled development comprising of 6 ground floor units with commercial accommodation overhead.

Valuation History:

The premises was first valued under the 1995/4 revision and was assessed at rateable valuation £24.

Written Submissions:

A written submission was received on the 2nd day of August, 1996 from Ms. Barbara Jones, the Appellant who subsequently forwarded an addendum dated the 23rd day of April, 1997.

The submission of the Appellant was unspecific as to direct comparisons with similar businesses in other areas. The submission did however highlight the special circumstances of the Appellant's business which did not operate upon a "profit driven" basis.

A written submission was received from Mr. John Colfer, B.Sc., ARICS, ASCS, a Valuer with the Valuation Office on the 20th day of March, 1997.

In his written submission, Mr. Colfer explained that the rateable valuation was arrived at upon the basis of rateable valuations, rental levels and net annual value which pertained to comparative properties within the areas of Malahide.

Oral Hearing:

At the oral hearing which took place in Dublin on the 28th day of April 1997, the Appellant appeared in person. The Respondent was represented by Mr. John Colfer of the Valuation Office.

At the oral hearing the written submissions of the Appellant and Respondent were duly adopted under oath.

The Appellant sought to establish, by way of oral submission, that she provided a service which was of benefit to the people of the Malahide area and that by virtue of the service content of her business that she should be dealt with in a more sympathetic way and that a degree of leniency ought to be extended to her as her shop was there to help people.

Findings:

Based on the written submissions and on the evidence adduced at hearing it is clear to the Tribunal that little can be done to assist the Appellant in this instance. The premises is a new retail shop outlet in a recently constructed development. While hers appears to be the smallest unit within the development the premises appear well situated to take advantage of passing retail trade within the Malahide village area. The net annual value in this case appears to represent 75% of the rent reserved under the 35 year lease held by the Appellant on the premises. This is in line with the net annual values and rateable valuations of the adjoining units.

The Tribunal therefore determines that the valuation shall remain as originally assessed at £24.