

Appeal No. VA96/5/008

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

John Pettitt Wexford Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Supermarket and Yard at Map Reference 12.14.16.18/5.7.8 (incl. 1ab, Duffry Hill),
Duffrey Gate, Ward: Enniscorthy Urban, UD: Enniscorthy, Wexford, Co. Wexford
Quantum

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Barry Smyth - FRICS.FSCS

Member

Anita Geraghty - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 23RD DAY OF FEBRUARY, 1998

By Notice of Appeal dated the 3rd October 1996, the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £340 on the above described hereditament. The ground of appeal as set out in the Notice of Appeal are :

"the rateable valuation of £340 is excessive, inequitable and bad in law".

A written submission prepared by Mr. Joseph Bardon F.R.I.C.S., F.S.C.S., Diploma in Environmental Economics on behalf of the Appellant was received by the Tribunal on 28th November 1997. The written submission contained two comparisons.

The written submission contended that a fair rateable valuation of the subject premises would be £290.00.

A written submission prepared by Mr. Edward Hickey, a Chartered Surveyor with 26 years experience in the Valuation Office, was received by the Tribunal on 28th November 1997. The written submission contained four comparisons. The submission contended that a fair rateable valuation of the subject premises was £340.00.

The relevant valuation history is that in 1986 part of the supermarket was valued at £95.00. In 1987 the balance of the supermarket was valued giving a total R.V. of £190.00. In November 1995 an extension was valued giving a total rateable valuation for the subject premises of £360.00.

This was appealed in December 1995 and a decision of the Commissioner of Valuation was issued in September 1996 reducing the rateable valuation to £340.00.

The appeal proceeded by way of an oral hearing which took place in the Council Chamber, Wexford County Council on 12th day of December 1997. The Appellant was represented by Mr Joseph Bardon. The Respondent was represented by Mr Edward Hickey. Both Valuers adopted as their evidence in chief their respective written submissions which had previously been exchanged between them and submitted to the Tribunal.

Evidence and submissions of parties

Mr Bardon said that in his opinion a fair valuation on the premises would be £290 devalued as follows:

Supermarket	10727 sq.ft.	@ £4.00	=	£42,908
Stores	6562 sq.ft.	@ £2.00 (agreed)	=	£13,124
Offices, etc.	290 sq.ft.	@ £3.50 (agreed)	=	£ 1,015
Covered Yard	580 sq.ft.	@ £1.00 (agreed)	=	£ 580
NAV £57,627 x 0.5%	=	£288.13	say	£290

Mr Bardon indicated that the principal difference between the Commissioner's valuation and his was the car parking situation. Mr Bardon stated that in his opinion the carparking should not be taken into account in the valuation as it was not owned, rented or controlled by the appellant. He referred the Tribunal to the Valuation Tribunal decision VA 89/131 Navan Shopping Centre Ltd wherein the Tribunal stated that

" the availability of the carpark spaces was taken into account in assessing the rateable valuation of the individual units"

In support of his valuation Mr Bardon gave details of the rateable valuations on two other Pettitt supermarkets located in Arklow and Wexford both of which were valued on an NAV basis.

Arklow

Lot 7C, Knockanrahan Lower, Arklow Urban.

Supermarket and grounds.

RV £340 agreed at 1990/4 First Appeal

Devalues @ £4.00 on ground floor supermarket including crèche, offices, lobby of 14,208 sq.ft.

Wexford

Lot 22 EFGH, Green Street, Wexford Urban.

Supermarket

RV £400 agreed at 1992/3 First Appeal

Devalues @ £5.00 for 10,933 sq.ft . retail space.(purpose built premises in a shopping centre)

Mr Hickey assessed rateable valuation on the premises in a similar fashion to Mr Bardon but attributed a figure of £5.00 to the retail space. Mr Hickey referred the Tribunal to its decisions in VA 95/6/006 and VA95/6/013 wherein the Tribunal indicated that comparisons in the vicinity of an appealed premises were of most assistance. Mr Hickey produced two comparisons in Enniscorthy.

1. L&N Supermarket, Abbey Quay. RV £250
Retail space 8718 sq.ft. @ £5.00
Agreed 1990/4 First Appeal
Modern supermarket built 1989, parking for 100 cars.

2. Dunnes Stores, Rafter Street. RV £190
Retail space 6648 sq.ft. @ £5.00
Agreed 1995/4 First Appeal
Old building with poor layout and different floor levels. No carparking.

Mr Hickey also gave two comparisons outside Enniscorthy;

1. L&N, The Quay, New Ross. RV £360
Retail space 13,081 sq.ft. @ £5.00
Agreed 1991/4 First Appeal
Modern supermarket built 1980.

2. Quinnsworth, Gorey. RV £680
Retail space 23,375 sq.ft. @ £5.00
Agreed 1996/4 First Appeal
Modern supermarket built 1996.

Findings and Determination

There was some slight discrepancy in the floor areas as given in the written submissions between Mr. Bardon's version and the Valuation Office. During the hearing Mr. Bardon accepted that the floor areas as set out in the written submission of the Valuation Office were the correct ones and to be considered by the Tribunal. The Tribunal has considered the written submissions made to it and the evidence given on behalf of the Appellant and the Respondent. The Tribunal has decided that the L & N Supermarket which is comparison number 1 in the written submission of the Valuation Office, is the appropriate starting point as both parties consider it to be an acceptable comparison to the subject. However, the

Tribunal considers that some weight must be given to the evidence produced by the Appellant as to the lack of dedicated car-parking at the subject premises and to the fact that the subject premises is located in a somewhat inferior location.

Therefore the Tribunal has decided that an appropriate rate for the retailing area in the subject premises, which in fact is the only area in dispute, is £4.75.

The valuation of the premises is as follows:

Retail	10,727 sq.ft.	@ £4.75	=	£50,953
Office	300 sq.ft.	@ £3.50	=	£ 1,050
Stores	6,562 sq.ft.	@ £2.00	=	£13,124
Covered yard	472 sq.ft.	@ £1.00	=	£ 472
		N.A.V.	=	£65,599
		Say	=	£65,600
		R.V. 0.5%	=	£ 328

Therefore the Tribunal determines the rateable valuation of the subject premises to be £328.