

Appeal No. VA97/2/001

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

Susan Callery

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Ref: 8.9.10b Green Lane, Town of Dingle, RD: Dingle, Co. Kerry
Quantum

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Ann Hargaden - FRICS.FSCS

Member

Michael Coghlan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 29TH DAY OF JUNE, 1998

By Notice of Appeal dated the 3rd day of April 1997 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £20 on the above described hereditament.

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

"it is grossly excessive, inequitable and bad in law. The premises has no back entrance, no toilet and consists of a single room, is used as a picture gallery only over the summer months".

A written submission on behalf of the Appellant prepared by Mr. Roger Keogh ASCS ARICS of Donal O’Buachalla & Company Limited was received by the Tribunal on 17th April 1998. A written submission on behalf of the Respondent prepared by Mr. David Molony MA BSc ARICS ASCS, a District Valuer in the Valuation Office was received by the Tribunal on 14th November 1997 and 4th March 1998.

2. The appeal proceeded by way of an oral hearing which took place in Dublin on 1st May 1998. The Appellant was represented by Mr. Roger Keogh and the Respondent by Mr. David Molony.

Both Valuers adopted their written submissions as being their evidence in chief, given under oath. These submissions had previously been exchanged between them and submitted to the Tribunal.

From the evidence so tendered, the following facts emerged as being material to this appeal.

3. **The Property**

The property comprises a terraced single storey building in use as an Art Gallery. The building is of standard concrete block construction and a timber shop front has been fitted. The first floor has been constructed within the roof space and access is by means of a spiral staircase. There is a skylight inserted at this level.

Floor areas were agreed between the parties as follows:-

Ground Floor	421 sq. ft.
First Floor	193 sq. ft.

4. Location

The property is situated on the east side of Green Lane, known as Green Street locally, in Dingle approx. 50 km south of Tralee on the Ring of Kerry. Green Lane is a one-way vehicular thoroughfare close to the main street in Dingle with a mixture of residential and Commercial users thereon.

5. Valuation History

The subject property was first valued in the 1995/3 Revision at £20 rateable valuation. The rateable valuation was appealed by notice dated 5th September 1997. The Commissioner's decision at first appeal made no change to the valuation of £20. Subsequently, an appeal was lodged with the Valuation Tribunal dated 3rd April 1997.

- 6.** Mr. Roger Keogh gave evidence and stated that the location of the shop was secondary when compared to Main Street and the Quays. The premises was built on a plot of waste ground fronting the residence of Mr. Peter Callery at Green Street and is interconnected to the residence with no rear access. There are no toilets or heating in the building. The mezzanine floor is not suitable for retail use because of the spiral staircase.

Three comparisons were submitted, the first of which was not to be relied on but it gave an example of the differences in values in Dingle. The second two comparisons were submitted to be the most relevant and superior. Mr. Keogh stated that the correct NAV/RV should be £2,200/£11. In cross-examination, Mr. Keogh reiterated that Green Street is a secondary street with mixed uses including a number of residences interspersed with retailers unlike Main Street. He stated that the occupier trade only for six months of the year between April and September. Mr. Molony asked about the cost of dividing the services between the residence and the Art Gallery and providing a separate WC. Mr. Keogh responded that he had not looked at the costs involved but had adjusted his rent from £8.50psf to £5psf on the ground floor to reflect this factor.

Mr. David Molony then gave his evidence. He stated that the premises were situated in the central zone of Dingle and had an attractive and well-finished appearance. Five comparisons were submitted, in support of his NAV/RV of £4,157/20. Two of his comparisons were also included in Mr. Keogh's submission i.e. the premises at Lot No's 6 & 15, Green Lane and were stated to be the most relevant. He submitted that there was a scarcity of supply of property to rent on Green Street and occupiers would bear the cost of installing a separate WC and separating services. A list of comparisons adduced by both parties is attached to the judgements as Appendix One.

7. Findings and Determination

Having heard the evidence and having carefully considered the submissions that were made, the findings of this Tribunal are as follows:

Green Lane/Green Street is a reasonably good location within the central commercial section of Dingle. There does, however, appear to be a number of residential users interspersed along the street and it would therefore not have the same retail profile as that of Main Street. The most relevant comparisons appear to be those of Padraig Murphy's Electrical Shop, Lot No. 6 on Green Street, two doors away from the property, and Lizbeth Mulcahy's, Lot No. 15 on Green Street, further along the street and considerably larger. These comparisons analysed at £8 and £8.50 psf overall on the ground floor. Padraig Murphy's shop does not have a proper shop front and does not appear to be as attractive externally as the Green Lane Gallery.

Whilst the lack of separate services and a WC would be of relevance to potential lessees, in our view they would discount the rent marginally to reflect this factor.

In light of the above, there should be a reduction in the rateable valuation attaching to this property to reflect these points and we have assessed the NAV as follows:

Analysis

Ground Floor	421 sq.ft. @ £7.75 psf	£3,262.75		
Mezzanine Floor	193 sq.ft. @ £1.50 psf	<u>£ 289.50</u>		
		<u>£3,552.25</u>		
	£3,552.25 @ 0.5%	£17.76		Say £18.

The Tribunal therefore determines the rateable valuation of the subject premises to be £18.