

Appeal No. VA97/2/035 &  
VA97/2/036

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

**Plunkett Kirwan & Company, Solicitors**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Offices at Map Reference 175c - 177c Howth Road, Ward: Clontarf East D, County  
Borough of Dublin and  
Office at Map Reference 175b - 177b Howth Road, Clontarf East D, County Borough of Dublin  
Quantum

**B E F O R E**

**Liam McKechnie - Senior Counsel**

**Chairman**

**Marie Connellan - Solicitor**

**Member**

**Michael Coghlan - Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 16TH DAY OF OCTOBER, 1998**

By Notices of Appeal dated the 20th day of April 1997, the appellant appealed against the determinations of the Commissioner of Valuation in fixing rateable valuations of £28 and £18 respectively on the above described hereditaments.

The grounds of appeal as set out in the said Notices are that "the R.V. is excessive, inequitable and bad in law. The R.V. is out of line with recent appeal and tribunal decisions on similar type properties in the immediate area".

A written submission prepared by Mr. Eamonn Halpin B.S.C. (Surveying) A.S.C.S., A.R.I.C.S., M.I.A.V.I. was received by the Tribunal on the 11<sup>th</sup> day of November 1997. Mr. Halpin has 18 years experience as a Valuer, formerly in the Valuation Office and latterly in private practice.

A written submission prepared by Mr. John Smiley, Appeal Valuer in the Valuation Office, was received by the Tribunal on the 11<sup>th</sup> day of November 1997.

The appeal proceeded by way of an oral hearing which took place at the Valuation Tribunal Offices at Ormond Quay, Dublin 7 on the 24<sup>th</sup> day of November 1997. The appellant was represented by Mr. Eamonn Halpin with the Respondent being represented by Mr. John Smiley. In accordance with the rules of the Tribunal and following established practice, the parties had, prior to the hearing, exchanged their written submissions. At the oral hearing both valuers having taken the Oath adopted their written submissions as their evidence in chief. The following facts were either agreed or so found as being relevant for the purpose of determining this Appeal:

### **Location**

The two appeals VA97/2/035 and VA97/2/036 are in respect of first floor Solicitors offices located in the “Village Centre” Shopping Centre situated on the Howth Road at the junction of Dunseverick Road and facing Collins Avenue.

### **Description**

The offices are comprised of two sections with the larger front section being older style accommodation and the rear section being a more modern addition built about five years ago. The front area comprises an area of 646 sq.ft. and the rear area comprises an area of 383 sq.ft. The offices have poor access via a narrow door at street level. There is car parking to the front and to the side of the premises.

The older area of 646 sq.ft. is held under lease for 35 years from the 1<sup>st</sup> of October 1992 at £5,556 per annum, subject to five year rent reviews. The more modern area of 383 sq.ft. is held

under lease for 35 years from the 1<sup>st</sup> of January 1995 at a rent of £3,600 per annum and subject to five year rent reviews.

### **Submissions of the parties**

Both the appellant and the respondent indicated that they relied upon their précis of evidence as submitted as their evidence in chief.

### **Findings and Determination**

The Tribunal has considered the submissions and the evidence submitted and matters raised by the appellant and the respondent. Both appellant and respondent have relied upon comparative evidence. The respondent had identified three comparisons. One a dental surgery, one a first floor office and one a TD's constituency office. Of these the Tribunal was most attracted to the respondent's second comparison of first floor offices of Vincent Clark located within the same shopping centre as the subject. This comparison is also referred to by the Appellant.

Having regard to the comparative evidence and having noted the photographic evidence submitted in respect of same, the Tribunal considers the first floor offices of Vincent Clark the best basis for comparison in this instance.

The Tribunal considers the larger and older office area to constitute better and more attractive accommodation than the smaller area referred to above. In these circumstances and in the light of the evidence provided, the Tribunal determines the rateable determination of these premises as follows:

### **VA97/2/035**

First floor offices agreed lettable area 646 sq.ft. @ £6.50 = £4,199.00

Say NAV £4,200

£4,200 @ 0.63% = £26.46

**R.V.** = £26.00

**VA97/2/036**

First floor offices agreed lettable area 383 sq.ft. @ £5.00 = £1,915

Say N.A.V. £1,900

£1,900 @ 0.63% = £11.97

**R.V.** = £12.00