

Appeal No. VA97/2/043

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

**Christopher & Gretta Fitzgerald**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Guesthouse and Land at Map Ref: 9M, Townland: Lissivigeen, ED: Killarney Rural, Co. Kerry  
Quantum

**B E F O R E**

**Con Guiney - Barrister at Law**

**Deputy Chairman**

**Barry Smyth - FRICS.FSCS**

**Member**

**Ann Hargaden - FRICS.FSCS**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 12TH DAY OF FEBRUARY, 1998**

By Notice of Appeal dated the 24th day of April 1997 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £75 on the above described hereditament.

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

"The valuation is excessive and inequitable.

The valuation is bad in law."

### Valuation History

The relevant valuation history is that the subject premises was inspected and revised in July 1995. On 10th August 1995 the valuation list was issued and a rateable valuation of £75.00 fixed. The rateable valuation was appealed on 31st August 1995 to the Commissioner of Valuation. The Commissioner of Valuation issued his decision on 25th March 1997 making no change in the rateable valuation.

### Written Submissions

A written submission prepared by Mr. Roger D. Keogh DIP SURV (CEM) on behalf of the Appellant was received by the Tribunal on 6th November 1997. In his written submission Mr. Keogh adverted to a number of negative factors which he considered would have a bearing on arriving at an N.A.V. for the subject premises.

These included the location of the property. It was located about two miles outside the town of Killarney in an area which does not have a public footpath or public lighting. Again the location of the subject premises is in an area which does not have the benefit of the 30 m.p.h. speed limit.

The written submission further contended that there is a large array of competing properties in better locations within the town of Killarney.

Mr. Keogh's written submission contained a schedule of five comparisons.

He estimated that fair rateable valuation would be arrived at on the following basis;

Guesthouse	5,420 sq.ft. @ £2.00 p.s.f.	=	£10,840
Basement	158 sq.ft. @ £1.00 p.s.f.	=	£ 158
	N.A.V.	=	£11,000
	@ 0.5%	=	R.V. £55

A written submission prepared by Mr. David Molony M.A., B.Sc., A.R.I.C.S., A.S.C.S., on behalf of the Respondent was received by the Tribunal on 14th November 1997. Mr. Molony is a valuer with 14 years experience in the Valuation Office.

The written submission contained a description of the location of the property and its physical characteristics.

Mr. Molony estimated a fair rateable valuation on the following basis;

Guesthouse	5,420 sq.ft. @ £2.75 p.s.f.	=	£14,905
Basement (utility)	158 sq.ft. @ £1.00 p.s.f.	=	<u>£ 158</u>
	Total N.A.V.	=	£15,063
	£15,063 @ 0.5%	=	£ 75.31
	<b>Say R.V.</b>	=	£75.00

Mr. Molony's written submission contained a schedule of two comparisons.

### **Oral Hearing**

The appeal proceeded by way of an oral hearing which took place in the Council Chamber, Tralee Urban District Council on the 19th day of November 1997. The Appellants were presented by Mr. Roger D. Keogh, DIP SURV (CEM) of Donal O'Buachalla & Company Limited. Mr. Christopher Fitzgerald, Proprietor of the premises was also present. The Respondent was presented by Mr. David Molony. Having taken the oath both Valuers adopted as their evidence in chief their respective written submissions.

In considering this case the Tribunal has decided that it should give some weight to the argument adduced by Mr. Keogh as to the location of the subject premises. The subject premises is outside the boundaries of the Urban District Council on a roadway which is unlit and unpaved and apparently due to road improvements recently vehicles pass by at speed and this creates a situation where there are difficulties for the owner of the premises to carry on business there. Therefore, the Tribunal has decided on the basis of the disadvantage of location to make a determination as follows:-

Guesthouse	5,420 sq.ft. @ £2.50 psf =	£13,550
Basement Area	158 sq.ft. @ £1.00 psf =	<u>£ 158</u>
Total NAV		<u>£13,708</u> @ 0.5% = RV £68.54. Say £68.

The Tribunal therefore determines the rateable valuation of the subject premises to be £68.

