

Appeal No. VA97/5/022

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

Dairygold Co-Op Society Ltd.

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Stores and shop at Map Ref: 3D, Townland: Killeen, ED: Slievereagh, RD: Macroom, Co. Cork
Quantum

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

George McDonnell - F.C.A.

Member

Rita Tynan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18TH DAY OF JUNE, 1998

By Notice of Appeal dated the 18th day of August 1997 the Appellant Company appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £125 on the above described hereditament.

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

- "(i) the valuation is excessive and inequitable.
- (ii) the valuation is bad in law."

The relevant valuation history is that in November 1996 the valuation list was published giving an R.V. of £125. In December 1996 the occupier appealed to the Commissioner of Valuation. In July 1997 the Commissioner issued his decision making no change in the rateable valuation.

A written submission was received from Ms. Sheelagh O'Buachalla of Donal O'Buachalla & Company Limited on the 28th day of May 1998 on behalf of the Appellant. In her written submission, Ms. O'Buachalla proposed that a fair and reasonable rateable valuation on the subject premises was in the sum of £70. Ms. O'Buachalla gave details of five comparisons in her written submission.

A written submission was received on the 14th day of January 1998 from Mr. Frank O'Connor on behalf of the Respondent. His submission contained four comparisons.

The description of the subject premises was agreed between the parties. The accommodation is as follows:-

Shop	1,650 sq.ft.
Offices	507 sq.ft.
Stores behind shop	2,278 sq.ft.
Main store	6,208 sq.ft.
Store (partly open)	2,109 sq.ft.
Concrete yard	19,350 sq.ft.

The appeal proceeded by way of an oral hearing which took place in the District Court, Angelsea Street, Cork on the 11th day of June 1998. The Appellant Company was represented by Ms. Sheelagh O'Buachalla, BA, an Associate of the Society of Chartered Surveyors and a Director of Donal O'Buachalla & Company Limited. Mr. Frank O'Connor, ARICS, BSc (Surveying), a District Valuer with 18 years experience in the Valuation Office appeared for the Respondent.

In the course of the hearing Ms. O'Buachalla amended her written submission in respect of the lean-to store from 2,019 sq.ft. to 2,109 sq.ft. This gave an amended N.A.V. of £14,237 and an amended R.V. of £71. In her sworn testimony Ms. O'Buachalla adopted her written submission as her evidence to the Tribunal.

In her evidence Ms. O'Buachalla dealt in greater detail with her comparisons.

In his sworn testimony Mr. O'Connor adopted his written submission as his evidence to the Tribunal. The main points in Mr. O'Connor's evidence were that the shop in the subject premises was of new construction. Furthermore he stated that the subject was located on the main road from Macroom to Killarney. Again Mr. O'Connor's evidence was that the retailing co-operative here was expanding its business unlike some other co-operatives.

The Tribunal has considered the written submissions and the evidence given at the oral hearing.

The Tribunal in arriving at its decision accepts the uncontradicted evidence of the respondent that the location of the subject premises is good, that it is on a primary route, and that retailing in the subject premises is growing contrary to the position in many co-operatives. The Tribunal considers further that greater weight ought to be attached to the comparisons of the respondent.

Accordingly the Tribunal considers that the decision of the Commissioner of Valuation should be affirmed. The Tribunal therefore determines the rateable valuation of the subject premises to be £125.