

Appeal No. VA98/3/032

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

**Peter Murtagh**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Licensed House/Office/Yard/Garden/Small Garden at Lot No. 24, Tanderagee, Town of Bailieborough, Main Street, Bailieborough, RD: Bailieborough, Co. Cavan

**B E F O R E**

**Con Guiney - Barrister at Law**

**Deputy Chairman**

**Ann Hargaden - FRICS.FSCS**

**Member**

**Finian Brannigan - Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 1ST DAY OF NOVEMBER, 1999**

By Notice of Appeal dated the 29th day of July 1998, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £65 on the above described hereditament.

The Grounds of Appeal as set out in the said Notice of Appeal are that; "the ratable valuation is based on rental values that are excessive. There is a poor letting market for property in Bailieborough".

The appeal proceeded by way of an oral hearing, which took place in the Circuit Court, Cavan on the 29<sup>th</sup> day of October 1999. Mr. Peter Murtagh, Commissioner for Oaths, B.COMM. M.I.P.A.V., Estate Agent, Auctioner & Valuer was himself in attendance. Mr. Ray Sweeney, an Appeal Valuer with 30 years experience in the Valuation Office appeared on behalf of the Commissioner of Valuation. In accordance with the Rules of the Tribunal, the valuers had prior to the commencement of the hearing exchanged their précis of evidence and submitted the same to this Tribunal. Both parties having taken the oath, adopted their précis as being their evidence in chief. Submissions were also made. From the evidence so tendered the following emerged as being the facts relevant and material to and for the purposes of the appeal.

### **Valuation History:**

At 1996/4 revision, the Rateable Valuation was increased to £65 and there was no change on appeal.

### **The Property:**

The property comprises a terraced licensed premises, auctioneers office with private residence overhead, situated on the main street in Baileborough, Co. Cavan.

The accommodation, as agreed between the parties, comprises the following;

Office:	329sq.ft.
Bar/Lounge area:	1,144sq.ft.
Bottle Store:	438sq.ft.
Domestic:	2,000sq.ft.

The office was originally the bar area with a small drinking room to the rear. The property was rearranged internally in the 1980's to provide a considerably larger bar and lounge area.

### **The Appellants Case:**

The Appellant gave evidence and confirmed his acceptance of the respondent's floor area. He stated that Baileborough was a small town with a population of 1,550 according to the 1996 Census which had decreased by 1.4% since the 1991 Census. In 1996 there were 14 trading licenced premises in the town and 6 trading licenced premises in the hinterland which was excessive for a rural town. He stated that the town was not on any main route other than

the Longford to Dundalk route. He also stated that the premises only opens at night time due to a lack of trade throughout the day.

Mr Murtagh submitted several comparisons of premises rented in Bailborough in 1988/1989 and stated that in his view the Rateable Valuation should remain unchanged at £40 based on a net annual value of £8000p.a. Mr Sweeney then cross examined Mr Murtagh on several aspects of his evidence, particularly on his comparisons.

### **The Respondent's Case:**

Mr Sweeney gave evidence and confirmed that he did not differ greatly on the methodology used by Mr Murtagh in assessing the net annual value but did differ greatly on quantum. He stated that Bailborough was a thriving town and that the property was a well established licensed premises in a central location. He submitted comparisons which relied on the tone of the list with no evidence of 1988 passing rents. He indicated that in accordance with the practice adopted by the commissioner, he had decapitalised the value of the licence of £20,000 at 10% to arrive at a net annual value of £2,000 for this element. He submitted that the net annual value should be £13,061 p.a. or R.V. £65.

### **Determination:**

The Tribunal have considered the written submissions and the oral evidence given by both parties at the hearing. The property comprises an attractive licensed premises which the Appellant confirmed was internally altered in layout in the 1980's, resulting in enlarged bar and lounge areas. Several comparisons of 1988/1989 passing rents were submitted by the appellant and the Tribunal considers the passing rents on premises within the town to be the most relevant. No issue was made by the Appellant on the net annual value of the domestic portion or the valuation of the license, therefore we accept the respondent's valuations for these items. Notwithstanding our reliance on the passing rents, we have given due weight to the tone of the list and find as follows:

Lounge/Bar: 1,144sq.ft. @ £4 =£4,576

Bottle Stores: 438sq.ft. @ £1 = £438

Offices: 329sq.ft. @ £5 = £1,645

Add Licence = £2,000

Domestic = £2,600

Total N.A.V.: £11,259

£11,259 @ .5% = £56.29 say £56 R.V. and the tribunal so finds.