

Appeal No. VA98/3/087 -
VA98/3/089 & VA98/3/094
- VA98/3/106

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

Western Cellular Ltd. (VA98/3/087)
A. Brogan (VA98/3/088)
John Molloy & Co. Ltd. (VA98/3/089)
Mr. Pat Britton (VA98/3/094)
Simple Simon (VA98/3/095)
Northwest Radio (VA98/3/096)
O & P Perry (VA98/3/097)
Donegal Local Development Ltd. (VA98/3/098)
Mr. Michael Birrane (VA98/3/099)
Mr. Dermot Ryle (VA98/3/100)
Phonecare (VA98/3/101)
Newton Computers (VA98/3/102)
IBEC (VA98/3/103)
Ms. Aine Enright (VA98/3/104)
Mr. Thomas Dooley (VA98/3/105)
RG Parkins (VA98/3/106)

APPELLANTS

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Reference 27/3, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal
Shop at Map Reference 27/2, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal
Shop at Map Reference 27/1, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal
Office at Map Reference 23/1, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal
Shop at Map Reference 23/2.2A.2B, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal
Offices at Map Reference 23/2C, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal

Shop at Map Reference 23/3, Townland: Donegal (Diamond), Town of Donegal, Co. Donegal

Shop at Map Reference 23/4, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Shop at Map Reference 23/5.6, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Shop at Map Reference 23/7.8, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Surgery at Map Reference 23/9, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Offices at Map Reference 23/10A, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Offices at Map Reference 23/11.12, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Shop at Map Reference 23/13, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Restaurant and Shop at Map Reference 23/14, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal
 Offices at Map Reference 23/16, Townland: Donegal (Diamond), Town of Donegal, Co.Donegal

Quantum - Units in a shopping centre

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Barry Smyth - FRICS.FSCS

Member

Marie Connellan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 15TH DAY OF SEPTEMBER, 1999

By Notices of Appeal dated the 4th day of August 1998, the appellants appealed against the determinations of the Commissioner of Valuation in fixing rateable valuations on the above described hereditaments as follows;

VA98/3/087	-	R.V. £30
VA98/3/088	-	R.V. £53
VA98/3/089	-	R.V. £90
VA98/3/094	-	R.V. £43
VA98/3/095	-	R.V. £56
VA98/3/096	-	R.V. £16

VA98/3/097	-	R.V. £31
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VA98/3/098	-	R.V. £24
VA98/3/099	-	R.V. £30
VA98/3/100	-	R.V. £32
VA98/3/101	-	R.V. £18
VA98/3/102	-	R.V. £ 6
VA98/3/103	-	R.V. £45
VA98/3/104	-	R.V. £19
VA98/3/105	-	R.V. £19
VA98/3/106	-	R.V. £10

The Grounds of Appeal as set out in the said Notices of Appeal are that;

- "(a) The valuation is excessive and inequitable and/or;
- (b) The valuation is bad in law and/or;
- (c) No account has been taken of the Net Annual Value in determining the rateable valuation assessment of this hereditament and/or;
- (d) No account has been taken of the relevant factor which gives uniform rateable valuation which is applicable to this rating authority's functional area and/or;
- (e) Not valued in accordance with the Valuation Acts and related legislation and/or;
- (f) Section 3, subsection 3 of the Valuation Act 1988, has not been complied with and/or;
- (g) Section 3, subsection 4(a) of the Valuation Act 1988, has not been complied with and/or;
- (h) Section 3, subsection 4(b) of the Valuation Act 1988, has not been complied with.

The Appeal proceeded by way of an oral hearing, that took place on the 19th day of March 1999 at Letterkenny Courthouse. The appellants were represented by Mr. Patrick McCarroll, Chartered Surveyor & Rating Consultant. With him was Mr Paul Duncan, Landlord of the Diamond Centre. The Respondent was represented by Mr. Christopher Hicks, a Valuer with the Valuation Office.

The following witnesses also gave evidence in particular cases:

Mr. Geoffrey Solley, Director in charge of Administration & Finance of John Molloy & Company Ltd. Re: VA98/3/089, Andrew Cape, Proprietor of Simple Simon Ltd. - VA98/3/095, Dermot Ryle, Proprietor - VA98/3/100, Eric Morrow, Property Manager of Magees, Landlord of the Millcourt Centre.

Having taken the oath each valuer adopted as his evidence in chief his written submission, which had previously been exchanged with the other valuer and submitted to the Tribunal.

The individuals noted above also took the oath prior to giving their sworn evidence.

Material Facts agreed or found by the Tribunal

1. Valuation History

The above named appeals to the Valuation Tribunal arise from the following First Appeal decisions of the Commissioner of Valuation issued on 6th July 1998:

VA98/3/087	-	R.V. £30	Increased from £24
VA98/3/088	-	R.V. £53	Reduced from £58
VA98/3/089	-	R.V. £90	Increased from £80
VA98/3/094	-	R.V. £43	No change
VA98/3/095	-	R.V. £56	Reduced from £66
VA98/3/096	-	R.V. £16	No change
VA98/3/097	-	R.V. £31	Reduced from £34
VA98/3/098	-	R.V. £24	No change
VA98/3/099	-	R.V. £30	Reduced from £31
VA98/3/100	-	R.V. £32	Reduced from £35
VA98/3/101	-	R.V. £18	Reduced from £20
VA98/3/102	-	R.V. £ 6	No change
VA98/3/103	-	R.V. £45	No change
VA98/3/104	-	R.V. £19	Reduced from £21
VA98/3/105	-	R.V. £19	Reduced from £26
VA98/3/106	-	R.V. £10	No change

2. Situation

The properties covered by VA98/3/087, 088 & 089 inclusive are in a redevelopment known as the Diamond Centre, The Diamond, Donegal Town. The properties covered by VA98/3/094 – 106 inclusive are in a development known as The Millcourt Centre, The Diamond, Donegal Town. The Diamond is the prime retail area of Donegal town. In the case of the Diamond Centre, two shops are located on the street frontage with an arcade entrance between them and the third shop has arcade frontage only. In relation to the Millcourt shopping centre, two shops are located on the street frontage and in this case a mall or mews development runs down the side of the property giving access to a public car park and the remainder of the shops have frontage to this area.

3. The Properties

The properties in the Diamond Centre comprise three retail shops, two with street frontage and one with mall frontage only.

The properties in the Millcourt Shopping Centre comprise two shops with street frontage, seven shops with mall frontage and four office units.

4. Accommodation and Lease Details (As per Mr. McCarroll's précis of evidence)

Reference	Occupier/Use	Lease	Rent	Accommodation
VA98/3/087	Western Cellular Ltd. Mobile Phone Shop	4 yrs & 9mths from 1/2/98	£ 7,806 p.a. £10,400 p.a. for remainder of term	467 sq.ft.
VA98/3/088	Michael Bond t/a Donegal Crystal	2 yrs & 9mths from 1997	£11,700 p.a.	620 sq.ft.
VA98/3/089	John Molloy & Co. Ltd.	35 yr lease from 1994	£18,000 p.a. (1997)	1,130 sq.ft.
VA98/3/094	Pat Britton & Co.Ltd.	30 years from 01/01/96	£8,500 p.a.	615 sq.ft.
VA98/3/095	Andrew Cape t/a Simple Simon	Unit 2–33yrs from 01/01/97 Unit 2a–35 yrs from 01/01/95	Unit 2 £6,552 Unit 2a £5,712	Unit 2 - 411sq.ft. Unit 2a - 490 sq.ft. Total - 901 sq.ft.
VA98/3/096	North West Radio	4.75 yrs from 01/10/95	£2,000	202 sq.ft.
VA98/3/097	O & P Perry t/a Bright & Beautiful	4.75 yrs from 01/01/95	£6,846 p.a.	489 sq.ft.
VA98/3/098	Donegal Local Development Ltd.	4.75 yrs with provision for rent review at 2.5 yrs	£5,175 p.a.	310 sq.ft.
VA98/3/099	Michael Birrane t/a Angel Hair	01/10/96 for 4.75 yrs with review @ 2.5 yearly intervals	£6,690 p.a.	446 sq.ft.

Reference	Occupier/Use	Lease	Rent	Accommodation
VA98/3/100	Dermot Ryle	Unit 7 3-4 yrs from 01/02/95 Unit 8 30 yrs from 01/02/95	£6,958	455 sq.ft.
VA98/3/101	Phonecare	4.75 yrs with provision for review after 2.5 years	£3,900	205 sq.ft.
VA98/3/102	Newton Computers	4.75 yrs from 01/01/97 with provision for review after 2.5 years	£1,500	207 sq.ft.
VA98/3/103	IBEC	4.75 yrs with provision for review after 2.5 years	£10,250 p.a.	1,276 sq.ft.
VA98/3/104	Aine Enright	4.75 year term from 01/10 with provision for review after 2.5 years	£4,160 p.a.	612 sq.ft.
VA98/3/105	Tom Dooley	1 year	£4,200 p.a.	1,284 sq.ft.
VA98/3/106	R G Parkins		£2,168 p.a.	271 sq.ft.

The Appellant's Case

Mr. Pat McCarroll in his evidence stated *inter alia*;

1. That on the basis of (1) a rateable valuation fixed in 1988 and a passing rent on the same property in 1988, (2) a rateable valuation fixed in 1985 and the rent relevant to that property and (3) the rent in 1985 and the rateable valuation of a third property, the appropriate fraction for adjusting N.A.V. to R.V. in Donegal town was 0.25%.
2. That two rateable valuations fixed in 1985, one in 1986, one in 1988, four in 1994 and two in 1996 established a tone of the list in relation to Donegal town.
3. That all units have a service charge in addition to rent.

4. That only four of the units have street frontage.
5. That most of the lettings are short term.
6. Rent reserved is exclusive of building insurance and external repairs.
7. Other than the premises with street frontage the premises occupy secondary positions.
8. Where rent review provisions existed this was not exercised by the landlords.
9. That there is no key tenant or anchor tenant in either of the developments.
10. That Donegal has become a focus for tourism but this is a limited season peaking in July/August/September.
11. That rental levels of shop premises with frontage to the Diamond in 1988 were;
 - (a) Pat Britton (Comparison No. 1, £8.94 p.s.f.)
 - (b) Anthony Foody's unit (Comparison No. 2, £9.29 p.s.f.)
 - (c) M. McGonagles' unit (£13.00 p.s.f.)
12. That rental increases were as follows;

Unit	Year/Rent p.a.	Year/Rent p.a.	Increase
Pat Britton	01/01/88 £5,500	01/01/1996 - £8,500	55%
Simple Simon	09/1990 £2,750	01/1995 - £5,712	103%
Anthony Foody	1988 - £7,300	02/1998 - £12,576	72%

Mr. McCarroll provided his opinion of rateable valuation of each of the units as follows;

VA98/3/087 – Western Cellular Ltd.

467 sq.ft. @ £7.00 p.s.f.	£3,269
@ 0.25 %	£8.17
Say	£8.00

VA98/3/088 – A. Brogan t/a Donegal Crystal

620 sq.ft. @ £10.00 p.s.f.	£6,200
@ 0.25 %	£15.50
Say	£15.00

VA98/3/089 – John Molly & Co. Ltd.

565 sq.ft. @ £10.00 p.s.f..	£5,650
565 sq.ft. @ £ 5.00 p.s.f.	<u>£2,825</u>
	£8,475
@ 0.25 %	£21.00

VA98/3/094 – Pat Britton & Co. Ltd.

615 sq.ft. @ £8.94 p.s.f.	£5,500
@ 0.25 %	£13.75
Say	£14.00

VA98/3/095 – Andrew Cape t/a Simple Simon

411 sq.ft. @ £8.00 p.s.f.	£3,288
490 sq.ft. @ £5.00 p.s.f.	<u>£2,450</u>
	£5,738
@ 0.25 %	£14.34
Say	£14.00

VA98/3/096 - Northwest Radio

202 sq.ft. @ £7.00 p.s.f.	£1,414
@ 0.25 %	£3.53
Say	£3.50

VA98/3/097 - O & P Perry

489 sq.ft. @ £6.00 p.s.f.	£2,934
@ 0.25%	£7.33
Say	£7.00

VA98/3/098 - Donegal Local Development Ltd.

310 sq.ft. @ £7.00 p.s.f.	£2,170
@ 0.25%	£5.00

VA98/3/099 - Mr. Michael Birrane

446 sq.ft. @ £7.00 p.s.f.	£3,122
@ 0.25 %	£7.80
Say	£8.00

VA98/3/100 - Mr. Dermot Ryle

455 sq.ft. @ £7.00 p.s.f.	£3,185
@ 0.25%	£7.96
Say	£8.00

VA98/3/101 - Phonecare

205 sq.ft. @ £8.00 p.s.f.	£1,640
@ 0.25 %	£4.10
Say	£4.00

VA98/3/102 - Newton Computers

207 sq.ft. @ £4.00 p.s.f.	£828
@ 0.25 %	£2.00

VA98/3/103 - IBEC

1,276 sq.ft. @ £4.00 p.s.f.	£5,104
@ 0.25 %	£12.76
Say	£13.00

VA98/3/104 - Ms. Aine Enright

612 sq.ft. @ £3.50 p.s.f.	£2,142
@ 0.25 %	£5.35
Say	£5.00

VA98/3/105 - Mr. Thomas Dooley

1,284 sq.ft. @ £2.00 p.s.f.	£2,568
@ 0.25%	£6.42
Say	£6.00

VA98/3/106 - RG Parkins

271 sq.ft. @ £4.00 p.s.f.	£1,084
@ 0.25%	£2.71
Say	£3.00

Mr. McCarroll provided five comparisons, the details which are set out in full as an Appendix to this Judgment.

The information in summary is as follows;

1. 23/1 The Diamond – Pat Britton & Co. Ltd.

2 years lease from January 1988 @ £5,500 p.a.

Floor area : 615 sq.ft. equivalent to £8.94 p.s.f.

2. 12.12a/1 Donegal – Anthony Foody t/a Classic Casuals

1988 rent £7,800 p.a.

1994 rent £10,236 p.a.

1998 rent £12,576 p.a.

Shop 786 sq.ft.

1988 rent approximately £10 p.s.f. including building insurance

3. 8 Donegal - Irish Permanent

Ground Floor shop 484 sq.ft.

Manager's office 97 sq.ft.

First Floor 204 sq.ft.

Second Floor 194 sq.ft.

Toilet and kitchen facilities

R.V. £45 (Agreed prior to a Circuit Court hearing in 1986).

4. 5 Donegal – J & L O'Rourke t/a The Four Masters Bookshop

R.V. £90 following an appeal against a 1988 valuation of £100.

Accommodation :

Double fronted shop 2,872 sq.ft.

1st flr. Retail 810 sq.ft.

2nd flr. Residential 810 sq.ft.

5. Unit 8 Donegal Shopping Centre

Analysis of R.V. 1,061 sq.ft. @ £9.80 p.s.f.

Unit B 730 sq.ft. @ £10.00 p.s.f.

In cross-examination he accepted that the rateable valuation in three of his comparisons predated the current system namely Britton which was fixed in 1975, McGonagle which was fixed in 1985 and the Irish Permanent also in 1985. He also accepted that 24 cases in November 1996 were agreed at the 0.5% factor. He stated that the 1988 Act allowed the Tribunal to assess rateable valuations on the basis of N.A.V.'s and not on existing R.V.'s. Pat Britton now has a lease for thirty years from January 1996. Western Cellular was vacant at the time of inspection and the Commissioner's decision. A previous tenant paid £10,000 p.a. and the landlord said he was seeking £7,500 expecting to get maybe £5,000 p.a. but in fact achieved a higher rent. Molloy's rent had dropped from £24,000 p.a. to £18,500 p.a. He stated that the tone of the list relates to rateable valuations as set prior to 1988. He has used estimates of 1988 rent as provided for in the 1988 legislation.

The Respondent's Case

Mr. Hicks in his evidence stated *interalia*;

1. The Diamond is the primary retail area of Donegal town and the main carpark for town centre shopping is located behind these developments and the central mall of the Diamond Shopping Centre and the mall fronting the internal units of the Millcourt Centre provide pedestrian links between the carpark and the main shopping centre of the town.
2. That the accepted fraction for adjusting N.A.V. to R.V. in Donegal town is 0.5%.
3. That passing rent is good evidence of N.A.V. and he relies on it to calculate the R.V.
4. That he has taken two approaches to decide how rental values have varied in Donegal town since November 1988 as follows;
 - (a) the variation to reviewed rents for premises that have otherwise remained the same
 - (b) a comparison of Zone A rents

The detail of (a) & (b) above are set out in full in an appendix to this judgment.

5. That no tone of the list is available which is relevant to these appeals and that this matter is governed in VA96/4/035 – *Ray Murray Limited –v- Commissioner of Valuation*.
6. There has been no distinct change in Zone A rental values over the period 1984 to 1997 and that it is reasonable to assume a prime Zone A rent of £20 p.s.f. for November 1988 in Donegal.
7. That the list of reviewed rents indicates a small increase from 1987 to 1994 and downwards subsequently.
8. He assessed the rateable valuation of each unit as follows, making an adjustment to the passing rent to reflect a 10% growth from November 1988 to the date of the rent.

In cross-examination Mr. Hicks stated that his figures showed that there was little or no change in rental values in the period 1988 to the date of the various passing rents. He confirmed that in relation to his comparison list number two, those rents for the Diamond Centre were the passing rents and not the 1988 rents. In comparison C (Betty Nulty), the rateable valuation was £10 and thus the N.A.V. £2,000, which reflected a 20% reduction on the passing 1988 rent of £2,400.

Other Evidence

VA98/3/089 – John Molloy & Co. Ltd.

Mr. Geoffrey Solley, Director in charge of administration and finance, stated that the rent had started at £24,000 p.a. in these premises. In 1995 it had been reduced to £20,000 p.a. and subsequently to £18,000/£18,500 p.a. and that he was currently in negotiations to get a further reduction. They have been in trade here for five years but trading conditions have been difficult and the business is unprofitable. As a consequence they have reviewed their opening times and negotiated the rent reductions. The business is supported by the parent company and if a stand-alone business it would have closed by now. He confirmed that they were paying the highest rent as they had been anxious to get into the town but that trade had been disappointing. They sell tweeds and knitwear.

VA98/3/095 – A. Cape t/a Simple Simon

Mr. Cape stated that he had been in occupation of 2A since the autumn of 1990 at £3,900 p.a. and Unit 2 since the spring of 1992 at £6,550 making a total of £10,450 p.a. In 1990 the rents had been respectively £2,700 and £5,300 p.a. totalling £8,000 p.a. This rent reflects the fact that they might have to vacate the premises to facilitate the development. The change took place in 1993/1994 and a new lease was entered into in 1995. The property basically comprises a converted sitting room and there is nothing on the street frontage to attract customers in. There has been a 20/25% increase in floor area. The property is now very different on the inside but this cannot be seen from the outside, therefore it is no more of a draw to customers than it was previously. There is a substantial difficulty in attracting in passing trade. He is in the health food business.

VA98/3/100 – Dermot Ryle

Mr. Ryle occupies units 7 & 8 in the Millcourt Centre which is 40 yards off the Diamond on a pedestrian walkway between the Diamond and the carpark which is a further 30 yards away at its nearest point and 100 yards at the furthest. Mr. Ryle is in the launderette business and his customers have to carry their heavy sacks of wet cloths as far as 100 yards from his shop to their cars. The Diamond and Lower Main Street are the prime locations for retail. Millcourt is not prime and lack of carparking outside his premises is a disadvantage. In response to the question as to the fairness of the rent, he stated that there were very few places to let in Donegal and there was very little choice. He commenced the business in 1996 and had been in a previous business since 1994. Because this was a new laundry business it required a laundry licence from the Environmental Section of Donegal County Council at an initial cost of £300 and an annual charge of £100. He was limited in the number of machines he could install on the premises. He could accommodate 50% more but he was not permitted to do so. He was therefore at a serious disadvantage to his competitors who predated the requirements of the Environmental section.

Mr. Eric Morrow, Property Manager of Magees, Landlords of the Millcourt Centre.

Mr. Morrow is responsible for the Millcourt Centre and other rental property belonging to Magees. The Millcourt Centre building was purchased in the mid 1960's with the idea of redeveloping it as a shopping complex but the projected rents did not justify the redevelopment. It was then developed in the early to mid 1990's. They gave the garden to the rear of the property to the Local Authorities to develop as a carpark in conjunction with other space donated by others to the Local Authority. He stated that Pat Britton's original occupation was on a short-term lease but the rent was in line with those being charged in the town at the time. His lease contained two year rent reviews. All the property at the rear of Brittons had been renovated. There had been a change in the position with the toilet at Brittons and a change in the hall at Simple Simons. In relation to Northwest Radio's rent of £2,000 p.a., he stated that this was a concession because of the publicity advantage. Effectively Northwest Radio were paying the landlords by way of free publicity. He confirmed that Phonecare's rent is £4,000 p.a. He confirmed that expenditure on the premises had been in the order of £2,070.

Determination

The Tribunal regularly states that the passing rent is the primary evidence in assessing N.A.V. and thus R.V. and this is because the passing rent should represent the correct rental value of the hereditament taking into account its condition and location. Variations can of course be allowed for where for instance at the valuation date the rent might be somewhere in the middle or close to the end of a five-year rent review pattern. The major difficulty that valuers and the Tribunal have with the passing rent is how it should be adjusted to the November 1988 date of the relevant act.

Mr. Hicks had endeavoured to prove that there was no material difference in rental values between November 1988 and the date of the passing rents by indicating the number of rent reviews which showed a static rent, two rents with small increases and one rent with a major reduction and by analysis of Zone A rents in the town which show significant fluctuations both up and down over a period from 1984 to 1997. The Society of Chartered Surveyors guidance notes on zoning recommend that in addition to quoting Zone A rents the overall rents p.s.f. should be noted and although this was not offered in evidence, as in our opinion it should have been, sufficient information has been provided for the Tribunal to make the analysis and a different pattern than that set out by Mr. Hicks on a Zone A basis arises as follows:

1985	1988	1984	1985	1995	1997	1997	1997	1987	1994
£10.97	£11.45	£12.43	£13.00	£13.82	£13.91	£15.92	£16.04	£17.81	£18.00

Setting these figures out in chronological order it looks as follows:

1984	1985	1985	1987	1988	1994	1995	1997	1997	1997
£12.43	£10.97	£13.00	£17.81	£11.45	£18.00	£13.82	£13.91	£15.92	£16.04

Two figures namely those for 1987 of £17.81 and 1994 of £18.00 stand out in this analysis and otherwise it looks like a reasonably consistent pattern with approximately a 20% increase in rent from the mid to late 1980's including 1988 to the mid 1990's.

Mr. McCarroll's information and estimates for 1988 rents seem inappropriate and are either derived from old rateable valuations or relate to premises that existed even if or not significantly changed, prior to the development of these two centres and therefore does not represent the situation as it exists at the relevant valuation date.

The Tribunal accepts that the appropriate factor for adjusting N.A.V to R.V. in Donegal town is 0.5% and Mr. McCarroll has not provided adequate proof that this should be changed.

The Tribunal determines the various rateable valuations as follows:

Appeal No.	Appellant	Rent & Year	x 1/1.2	x 0.5%	R.V.
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		Floor Area	(1988)		
VA98/3/089	John Molloy & Co. Ltd.	£20,000 1995 1,130 sq.ft.	£16,666	£83.33	£83
VA98/3/088	A. Brogan	£11,700 1997 (new tenant) 620 sq.ft.	£9,750	£48.75	£49
VA98/3/087	Western Cellular Ltd.	£9,750 (1995 estimated) 467 sq.ft.	£8,125	£40.67	£40
VA98/3/094	Mr. Pat Britton	£8,500 (95)	£7,083	£35.41	£35
VA98/3/095	Simple Simon	£12,256 (95/7)	£10,213	£51.06	£51.00
VA98/3/096	Northwest Radio	£2,000 p.a. rent is concessionary	£2,000	£16.20	£16.00
VA98/3/097	O & P Perry	£6,848 (95)	£5,706.66	£28.53	£29.00
VA98/3/098	Donegal Local Development Ltd.	£5,175 (95)	£4,312.50	£21.56	£22.00
VA98/3/099	Mr. Michael Birrane	£6,690 (95)	£5,575	£27.87	£28.00
VA98/3/100	Mr. Dermot Ryle	£6,958 (95)	£5,798.33	£28.99	£29.00
VA98/3/101	Phonecare	£3,900 (97)	£3,250.00	£16.25	£16.00
VA98/3/102	Newton Computers	£1,500 (96)	£1,250.00	£6.25	£6.00
VA98/3/103	IBEC	£9,544 (95)	£7,953.00	£39.76	£40.00
VA98/3/104	Ms. Aine Enright	£4,160 (95)	£3,466.00	£17.33	£17.00
VA98/3/105	Mr. Thomas Dooley	£4,160 (95)	£3,466.66	£17.33	£17.00
VA98/3/106	RG Parkins	£2,168 (96)	£1,806.66	£9.03	£9.00

Appendix 2.

Appeal No.	Appellant	Rent & Year Floor Area	x 1/1.1 (1988)	x 0.5%	R.V.
VA98/3/089	John Molloy & Co. Ltd.	£20,000 1995 1,130 sq.ft.	£18,182	£90.91	£90
VA98/3/088	A. Brogan	£11,700 1997 (new tenant) 620 sq.ft.	£10,636	£53.18	£53
VA98/3/087	Western Cellular Ltd.	£9,750 (1995 estimated) 467 sq.ft.	£8,125	£40.68	£40

1995	1997	1984	1988	1985	1987	1985	1997	1994	1997
£16	£16.25	£18.10	£18.20	£18.50	£19.50	£20.00	£21.40	£25.00	£27.50

Ref	Location	Occupier	Rent & Year	Zone Areas (ft2)	Zone A Rent
E	1 Millcourt	Pat Brittain	£8,500 1995	A 446 B 169	£16.00
F	2 Millcourt	Simple Simon	£6,544 1997	A 394 B 17	£16.25
B	1 Diamond Centre	John Molloy	£18,500 1997 Deduct 15% for mall frontage = £15,725	A 289 B 289 Bal. 552	£27.50
H	2 Diamond Centre	A Brogan	£11,700 1997 Deduct 15% as above = £9,945	A 320 B 279 Bal. 21	£21.40
I	12 12a/1 The Diamond	A Foody	£9,000 1988	A 304 B 280 Bal. 202	£18.20
J	9b The Diamond	Warwick	£7,540 1985	A 210 B 200 Bal. 277	£20.00
K	9c The Diamond	M McGonigle	£6,760 1985	A 210 B 310	£18.50
A	15 16a Bridge Street	Brenda Burke	£7,800 1987	A 361 B 77	£19.50
M	14 Main Street	Shane Crossan	£11,232 1994	A 302 B 269 Bal. 53	£25.00
N	41 43b Main Street	Irish Permanent	£5,720 1984 Deduct say 5% for insurance = £5,434	A 206 B 145 Bal. 86	£18.10

1995	1997	1984	1988	1985	1987	1985	1997	1994	1997
£16	£16.25	£18.10	£18.20	£18.50	£19.50	£20.00	£21.40	£25.00	£27.50