

Appeal No. VA98/3/090

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

Donegal Creameries plc

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Mart, Shop and land at Map Reference 20F, Townland: Bogagh Glebe, ED Kilcar, RD
Glenties Co. Donegal
Quantum - Remote location, comparisons

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Ann Hargaden - FRICS.FSCS

Member

George McDonnell - F.C.A.

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 16TH DAY OF NOVEMBER, 1999

By notice of appeal dated the 4th August 1998 the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £40 on the above described hereditament.

Eight grounds of appeal were set out in a note attached to the Notice of Appeal.

The appeal proceeded by way of an oral hearing that took place in the Courthouse, Letterkenny on the 12th day of November 1999. The appellant was represented by Mr. Pat McCarroll, Chartered Valuation Surveyor and Rating Consultant and the respondent was represented by Mr. Christopher Hicks, Valuer in the Valuation Office. In accordance with the Rules of the Tribunal the parties had, in advance of the hearing, exchanged written submissions and submitted same to the Tribunal. At the oral hearing both valuers adopted their written submissions as their evidence in chief given under oath, however the appellant amended his grounds of appeal to " the valuation is excessive".

From the evidence so tendered, the following facts either agreed or so found emerged as being relevant to the appeal.

Property

The premises are located in the townland of Bogagh Glebe to the north of the village of Carrick. The property comprises an agricultural goods and hardware shop together with a large store used as a sheep mart when required. The buildings are mainly new or reconstructed, with concrete block walls and pitched roofs with cladding consisting of a combination of corrugated iron and metal decking. There is ample hardtop parking.

The areas were agreed as follows:

Shop/Store	1658	sq. ft.
Office	446	sq. ft.
Mart/Store	5874	sq. ft.
Yard	No area submitted.	

Appellant's Case

The appellant assessed the valuation on the premises at £10 having regard to the accounts on the premises indicating losses in 1997 and 1998. Moreover he said that the premises provided a service to the local communities. Two comparisons were cited as follows:

1) **Charles Kelly Ltd.**, Ramelton, 7b Castle Street
1993 Revision

6,100 sq. ft.	@	£0.50 per sq. ft.	=	£3,050
1,100 sq. ft.	@	£0.40 per sq. ft.	=	<u>£ 440</u>
		Total	=	£3,490
		@ 0.5%	=	£18.00

This premises is used for the distribution of animal foodstuff and fertilizer.

2) **McLaughlin Bros.**, Lot No. 50Cd, Milltown, Churchland
Quarters 95/3 First Appeal, RV £45.

9,060 sq.ft. @ £1.00 per sq.ft.

Respondent's Case

The respondent assessed the rateable valuation on the subject premises as follows:

Shop	1,658 sq.ft.	@	£1.75 per sq.ft.	=	£2,902
Office	446 sq.ft.	@	£1.75 per sq.ft.	=	£ 780
Mart/Store	5,874 sq.ft.	@	£0.75 per sq.ft.	=	£4,406
Yard say					£ 300
Total			£8,388 @ .5%=		£41.94 say RV £40.

The respondent gave details of three comparisons, which are summarised below:

1) **Coyles of Clonmany Ltd (Ballyliffen) 1996 First appeal. RV £90.**

Shop	2,177 sq.ft.	@	£1.60	
Main Store	6,248 sq.ft.	@	£1.25	
Other Stores	8,010 sq.ft.	@	£0.75	
Open Shed	584 sq.ft.	@	£0.50	
Mezzanine	say		£500	
NAV	£18,000	@ 0.5%	=	RV £90

1997 First Appeal

Shed	1,034 sq.ft.	@	£0.50	=	£500
Yard	22,000 sq.ft.	@	£0.10	=	£2,200
NAV	£2,700	@ 0.5%	=	RV £13	

2)	Grange Mart Co. Sligo	VA97/6/018			
	Sales ring, offices, canteen	2,872 sq.ft.	@	£1.50	= £4,308
	Covered Pens, sheds, canopy	1,743 sq.ft.	@	£0.50	= £ 871
	Open pens	10,000 sq.ft.	@	£0.10	= £1000
	Yard/Parking area	21,500 sq.ft.	@	£0.05	= £1075
	Total			£7,254 @ 0.5%	= RV £36

3) **Dowra Mart RV £90 agreed June 1997 at First Appeal**
(Main comparison for VA97/6/018)

Devalues:

Sales Ring and office	2,852 sq.ft.	@	£1.80
Covered pens	20,909sq.ft.	@	£0.60
Open Pens	874 sq.ft.	@	£0.25

Findings and Determination

The property is in a remote area, but broadly similar to the location of the comparisons. The subject buildings are new or reconstructed and of better quality generally than the comparisons of the appellant. Because of the general locality, it was accepted by both parties that the yard was of nominal value. In the Tribunal's view the comparisons submitted by the respondent are relevant but a higher rate than was applied in these cases appears to have been adopted on the shop/office in the subject premises.

Taking into account these factors we find as follows;

Shop/Store	1,658 sq.ft.	@ £1.50	= £2,487
Office	446 sq.ft.	@ £1.50	= £ 669
Mart/Store	5,874 sq.ft.	@ £0.50	= <u>£2,937</u>
			£6,093
		@ 0.5%	= £30.47
	Say		= £30.00

The Tribunal therefore determines the rateable valuation on the subject premises to be £30.