

Appeal No. VA98/3/136

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

Eamon Blount

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Garage/Filling Station/Land at Map Reference 6a, Barstown, Culmullin, R.D.
Dunshaughlin, Co. Meath

B E F O R E

Con Guiney - Barrister at Law

Deputy Chairman

Barry Smyth - FRICS.FSCS

Member

Finian Brannigan - Solicitor

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 7TH DAY OF FEBRUARY, 2000

By Notice of Appeal dated the 27th day of July 1998, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £24.35 on the above described hereditament.

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

- "1. Turnover is constantly declining over the year.
2. Not viable for tenants and currently unoccupied.
3. No future development potential in area.
4. Further developments by oil company not anticipated and value of site will decline further.
5. As site is only marginally profitable the imposition of a rate of this magnitude will not attract further tenants".

The appeal proceeded by way of an oral hearing at the office of the Valuation Tribunal on the 1st day of March 1999. The appellant represented himself and the respondent was represented by Mr. John Colfer ASCS, ARICS a valuer with eighteen years experience in the field of property valuation, sixteen of which had been with the Valuation Office. In accordance with practise and as required by the rules of the Tribunal the parties had, prior to the commencement of the hearing, exchanged précis of evidence and submitted the same to us.

Appellant's Case

The appellant, Mr. Blount took the oath and gave evidence. He stated that the premises originally comprised of two small petrol pumps at the side of the road but that he later got the interest of the Burmah Company who had agreed to a ten year lease and put in pumps, tanks and a canopy. He said that some local people, well respected in the area, acquired an interest in the premises in 1993/1994. Mr. Blount said that the store premises were built bit by bit when he got the money and that he built the shop and Burmah built the canopy and laid the premises out and installed the tanks. He said the people who took over the running of the place were a bit elderly and matters did not work out very well and that they left by 1996. He said they were the longest there and following them a series of other tenants took over, but matters did not work out and that subsequently he had to reduce the rent from £150 per week to £100 per week and to partly pay for the insurance himself. By the 23rd of December 1997 the last tenant had left and the premises remain vacant since then. Mr. Blount said that he was attempting to do a deal with the County Council to obtain planning permission for a new entrance and to build a house there. He said his problems were as follows: -

- (1) There was no accommodation on site.
- (2) The premises were prone to burglary with thieves taking tiles off the roof and getting access by this method.
- (3) The premises were in an isolated rural area.
- (4) There was only one entrance where traffic goes by and the access was bad.
- (5) The maximum speed limit applied in the area.

Mr. Blount went on to say that there might be a prospect of doing well for the right person but as far as the cigarette trade in the shop was concerned, it was difficult because you could not leave cigarettes in the shop due to the burglary problem and you would have to bring them home in a suitcase with you in the evening. He further said that there was a very sharp bend and a series of S bends near the premises and the weight of the lorries from Kilsaran Concrete were shaking the premises itself. On this basis Mr. Blount said that the RV of £24 could not be justified.

Respondent's Evidence

Mr Colfer on behalf of the respondent said he did not wish to question Mr. Blount and he submitted two comparisons: Kilbride Stores at Priestown, Dunshaughlin and Sean Fenton's premises at Baltrasna Dunshaughlin.

Comparisons:

"Kilbride Stores"

Occupier:	James Molley	
Immediate Lessor:	In fee	
Description:	Filling Station	
Townland:	2d Priestown	
Rateable Valuation:	£42 1997/4 Revision	
Basis: Shop	1128 sq.ft. @ £4	= £4,512
Store:	113 sq.ft. @ £2	= £ 226
Throughput:	105,000 gals @	
	3.5 p/gal	= <u>£3,675</u>
		£8,413

RV @ .5% = £42

Sean Fenton

Occupier: Sean Fenton
 Immediate Lessor: Thomas Nolan
 Description: Service Station
 Townland: 2Eb Baltrasna
 Rateable Valuation: £30 1996/4 Revision

Basis: Shop: 911 sq.ft. @ £4.50 = £4,099
 W.C.: 120 sq.ft. @ £2.00 = £ 240

Throughput: 50,000 gals
 3.5 p/gal = £1,750
 £6,089

RV @ .5% = £30.00

Mr. Colfer valued the subject premises as follows;

(a) Passing Rent as at 1997 £7,800
 estimate of N.A.V. as at Nov. '88 £5,000

R.V. @ 0.5% = £25.00

(b) Shop 500 sq.ft. @ £4.50 = £2,250
 Store 370 sq.ft. @ £3.00 = £1,110
 Throughput 40,000 gals/annum
 @ 3½p/gallon = £1,400
 £4,760

R.V. @ 0.5% = £24.00

Rateable Valuation assessed at £24.00.

Mr. Colfer conceded the premises had an unfortunate history but stated that the Commissioner's primary objective was to maintain relativity with regard to other premises in the vicinity and said that he hoped that they had maintained such relativity without being unjust.

Determination

The Tribunal having considered the evidence of the appellant and the respondent and taking into consideration the undoubted difficulties with the premises, which in some respects had been conceded by the respondent and taking into consideration the fact that Mr. Colfer's evidence on behalf of the respondent of a valuation of 3.5p per gal on a throughput of 40,000 gals was not challenged by the appellant, the Tribunal determines that the RV of the premises be calculated as follows: -

Shop	500 sq.ft. @ £3 per sq.ft	=	£1,500
Store	370 sq.ft. @ £1.50 per sq.ft.	=	£ 555
Throughput	40,000 gals per annum @ 3.5 p per gal	=	£1,400
Which gives £3,455			

RV @ .5% = £17.28p say £17.

The Tribunal therefore determines the RV of the subject premises at £17.