

Appeal No. VA98/4/005

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

John J. Kelly

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop at Map Reference 6i, Townland: Ballyloskey, Glentogher, Inishowen, Co. Donegal
Quantum - Appropriate comparisons

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 14TH DAY OF DECEMBER, 1999

By Notice of Appeal dated the 15th day of October 1998, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £95 on the above described hereditament.

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

The appeal proceeded by way of an oral hearing that took place on the 10th December 1999. Mr. Patrick McCarroll Chartered Valuation Surveyor, A.R.I.C.S, F.I.A.V.I. A.S.C.S. I.R.R.V., A.C.I. Arb appeared on behalf of the appellant. Mr. Christopher Hicks, Appeal Valuer appeared on behalf of the Commissioner of Valuation. Prior to the commencement of the hearing the parties had exchanged their précis of evidence and submitted the same to this Tribunal. Mr. McCarroll submitted his pressay to the Tribunal on the 29th November 1999 and Mr Hicks submitted his pressay to the Tribunal on the 29th November. Both valuers 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.

The Property

The premises comprise a detached two-storey building that has been renovated and upgraded over the years. The premises are located on the eastern side of the County road c.0.25 miles south from the town centre of Carndonagh.

The agreed accommodation is:

Supermarket	3,300 sq.ft.	(306.6m)
Store	1,600 sq.ft.	(147.0m)
1st Flr. storage	800 sq.ft.	(74.0m)

Valuation History

The property was last valued as a shop and bakery in 1953 at R.V. £23.50. As a result of additions and refurbishment a new rateable valuation of £130 was issued in November 1997. This was appealed to the Commissioner of Valuation and the R.V. was reduced to £95. The appeal to this Tribunal was lodged on 15th October 1998.

Appellant's Valuation Assessment and Comparisons

Mr. McCarroll on behalf of the appellant assessed the rateable valuation on the subject premises as follows:

Valuation :

Supermarket	3,300 sq.ft. @ £3.25	=	£ 10,725
Store	1,600 sq.ft. @ £1.50	=	£ 2,400
First Floor	800 sq.ft. @ £1.00	=	<u>£ 800</u>
			£ 13,925
	@ 0.5%	=	£ 69.62
	Say	=	£ 70.00

Comparisons offered:

- 1. G & S Doherty 97/4 – R.V. £135**
- 2. Francis Molloy, Magheraclogher 97/4 – R.V. £100**
- 3. Eammon Gillen, Merville 95/3 – R.V. £80**
- 4. Patrick McGinley, Falcarragh – VA94/3/017 – R.V. £85 VA94/3/018 – R.V. £45**

Full details are attached as Appendix A

Respondent's Valuation Assessment & Comparisons**Valuation:**

Retail & office	3,300 sq.ft. @ £4.50	=	£14,850
Ground Flr. stores	1,600 sq.ft. @ £2.00	=	£ 3,200
First floor stores	800 sq.ft. @ £1.00	=	£ 800
Total NAV Buildings	£18,850 @ .5%	=	£ 94.25
	Say R.V.	=	£ 95.00

Comparisons

- 1. George Doherty, "Mace Super Save", Carndonagh
1997 Revision/Appeal RV £135**

2. **Gillen's Supermarket, Merville**
1995 Appeal RV £80

3. **"Spar" supermarket Glenties (Melly's)**
1994 Appeal RV £155

- 4) **Kernans of Newtowncunningham**
1995 Appeal RV £170

Full details are attached as Appendix B.

Tribunal Findings and Determination

The comparisons provided indicate that supermarkets in the locality and otherwise in Donegal seemed to be valued in the order of £4.50 per sq.ft. as per Mr Hicks comparisons although the Doherty comparison was analysed by Mr. McCarroll @ £4.00 per sq.ft. The Doherty premises is clearly the best comparison for the purposes of this case. Although of different construction it is very similar in relation to its size and age. The Doherty's premises seems to be somewhat better located, having five adjoining shops in a parade and its own petrol filling station whereas the subject appears, if not quite isolated in retail terms, is surrounded by a mixture of commercial uses including an oil depot, medical surgery etc. and has very definite competition from the shop in the adjoining petrol filling station as opposed to having the sole benefit of the trade in the petrol filling station as Doherty's has.

The Tribunal therefore feels that it is appropriate to reduce the rates per sq.ft. in the subject marginally to reflect this fact. It calculates the R.V. as follows:

<i>Supermarket:</i>	<i>3300 sq.ft. @ £4 per sq.ft. = £13,200</i>
<i>Stores:</i>	<i>1,600 sq.ft. @ £1.50 (as in Doherty's) = £2,400</i>
<i>First floor:</i>	<i>800 sq.ft. @ £1.00 as agreed = £800</i>
<i>Total NAV</i>	<i>= £16,400 @ .5% = £82</i>

And the Tribunal so determines.

