

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 property consists of a modern commercial building used for the repairs of cars together with a large yard. The property is located in the townland of Ballyloskey, which is situated c.0.75 south from the town of Carndonagh.

The agreed accommodation is:

Workshop	3,027 sq.ft.
Yard	26,000 sq.ft.

Valuation History

These premises were first valued in November 1997 and an R.V. of £45 was issued. This was appealed to the Commissioner of Valuation and the R.V. was reduced to £40. 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 :

3,027 sq.ft. @ £1.30 p.s.f.	=	£3,935
26,000 sq.ft. @ £0.05 p.s.f.	=	<u>£1,300</u>
		£5,235
@ 0.5	=	£26.00

Comparisons offered:**Net annual values:**

1. Coyles of Clonmany Ltd. (Ballyliffin) 1996 FA - RV £90.00 & 1997 FA - R.V. £13
2. Grange Mart, Co. Sligo – VA97/6/018 - R.V. £36.00
3. McLaughlin Bros. 95/3 FA – R.V. £45.00
4. Donegal Creameries Plc. – VA98/3/090 – R.V. £30.00

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

Workshop	3,027 sq.ft. @ £1.75 =	£5,300
Yard	26,000 sq.ft. @ £0.10 =	£2,600
	N.A.V. =	£7,900
	@ 0.5% =	£39.50
	<i>Say R.V.</i> =	£40.00

Comparisons

1. Jay Bee Ltd., Carndonagh
2. Inishowen Oil Company – 95 Revision
3. Cavanagh Nets Ltd., Greencastle – 96 Revision
4. Coyles of Clonmany Ltd. – 1997 Appeal – R.V. £13

Tribunal Findings and Determination