

Appeal No. VA99/2/033

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

Chris Bradley t/a Vet & Pet Superstore

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop & surgery at Map Reference 1.2 Little Barrack Street, Carlow UD, Carlow UDC,
Co. Carlow

B E F O R E

Liam McKechnie - Senior Counsel

Chairman

Michael Coghlan - Solicitor

Member

Ann Hargaden - FRICS.FSCS

Member

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 27TH DAY OF OCTOBER, 1999**

By Notice of Appeal dated the 29th day of April 1999, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £55 on the above described hereditament.

The Grounds of Appeal as set out in the said Notice of Appeal are that; "the valuation is excessive, inequitable and bad in law".

The appeal proceeded by way of an oral hearing that took place on the 20th September 1999. Mr. Eamonn Halpin B.Sc. (Surveying) A.S.C.S. A.R.I.C.S. M.I.A.V.I. of Eamonn Halpin & Co. appeared on behalf of the appellant. Mr. Tom Cuddihy, a District Valuer with 32 years experience in the Valuation Office appeared on behalf of the Commissioner of Valuation. In accordance with the Rules of the Tribunal, the valuers had prior to the commencement of the hearing exchanged their precis of evidence and submitted the same to this Tribunal. Both valuers having taken the oath adopted their precis 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.

Appellant's Evidence

Mr. Eamonn Halpin gave evidence on behalf of the Appellant and did duly adopt his written summary as his evidence in chief. Mr. Halpin went on to explain that the subject premises was effectively two old cottages which had been joined together and extended. He said that the roof had never been completed and there had been problems with the planning authorities in this regard. He said that the subject premises was located in a non retail area, though he accepted that retail outlets were located nearby.

The premises was covered by a temporary roof. In theory it could be contended that the premises was the subject of a nil NAV. However, Mr. Halpin said that he was not relying upon that argument in this case.

Mr. Halpin relied upon the premises relatively poor location being away from the main retail pitch and the fact that the premises was not designed for retail business in support of his contention for a low valuation.

Mr. Halpin's estimate of rateable valuation was as follows;

Walk a round display ('shop) area	1,368 sq.ft. @ £3	=	£4,104
Office & surgery	322 sq.ft. @ £4	=	£1,288
Stores & grooming area	366 sq.ft. @ £2	=	£ 672
Avery/store	223 sq.ft. @ £2	=	<u>£ 446</u>
			£6,510

@ 0.5% = R.V. £32.55

Say R.V. £32

Cross Examination

Mr. Halpin accepted that there was a temporary roof in existence and did also agree that the premises was proximate to the main retail area within the Town.

Respondent's Evidence

Mr. Tom Cuddihy, a District Valuer with 32 years experience in the Valuation Office, gave evidence on behalf of the Commissioner. Mr. Cuddihy also adopted his precis as his evidence in chief. Mr. Cuddihy was of the opinion that the premises enjoyed a high profile location as it was on the main route through Carlow. He stated that there was good parking adjacent. He said that while it was not in the best retail area this did not have as much impact upon a veterinary practice and pet shop as these were specialist businesses. He said that people knew where the surgery was and would visit it when the need arose.

Mr. Cuddihy stated that the aviary was part of the retail area and should be assessed as such.

Mr. Cuddihy dealt with his comparisons as listed. He noted that his assessment per square foot was effectively half of the comparisons listed. This took account of the nature and location of the subject premises.

Mr. Cuddihy assessed the valuation on the subject premises as follows;

Shop	1,368 sq.ft. @ £5.50 p.s.f.	=	£7,524
Reception & Surgery	322 sq.ft. @ £4.00 p.s.f.	=	£1,288
Aviary	233 sq.ft. @ £5.00 p.s.f.	=	£1,115
Grooming & Stores	366 sq.ft. @ £3.00 p.s.f.	=	£1,008
	N.A.V. £11,000 x 0.5%	=	£55.00

Mr. Cuddihy accepted that his first comparison John Brophy comprised a conventional retail property. As regards Peter and Kevin Maher, he accepted that the letting values in Tullow Street had reduced as the main retail shopping area was now located within the shopping centre. In Mr. Cuddihy's view the nearest property for comparison was that of the garden centre. He said that there were no other properties on the same side of the road if one was travelling in the Kilkenny direction.

Determination

The Tribunal has carefully considered all the evidence and arguments adduced in submission and at oral hearing and makes the following preliminary observations:-

1. The Tribunal agrees with the contention that the premises is firstly a shop, secondly a veterinary surgery and thirdly a store area. The Tribunal thus treats the aviary as part of the retail area in its determination.
2. The Tribunal is of the view that the subject premises is neither a conventional retail unit to be compared with shops in the Tullow Street and Barrack Street area nor is it as poorly appointed and located as Mr. Halpin contends.

In truth the premises lies somewhere between the two extremes as contended for by the parties herein. In this respect the Tribunal has taken particular note of valuations for veterinary/pet shops as cited. The Tribunal thus computes valuation of the subject premises as follows:-

Shop and Aviary	1,591 sq. ft.	@ £4.50 per sq.ft = £7,159.50
Reception and Surgery	322 sq.ft.	@ £4.00 per sq ft. £1,288.00
Grooming and stores	336 sq.ft.	@ £2.00 per sq ft. = £ 672.00
TOTAL	NAV	=£9,119.50 x .5% = £45.59
		Say £46.00

The Tribunal therefore determines the rateable valuation of the subject premises to be £46.00.