

Appeal No. VA16/3/007

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**AN tACHTANNA LUACHÁLA, 2001 - 2015
VALUATION ACTS, 2001 - 2015**

Michael McGinn

APPELLANT

And

Commissioner of Valuation

RESPONDENT

In Relation to the Issue of Quantum of Valuation in Respect of:

Property No. 2213532, Retail (Shops) Restaurant ,113.114/b, Main Street, Ballymore Eustace, Ballymore Eustace East, Naas 1, County Kildare.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF FEBRUARY, 2018**

BEFORE:

Majella Twomey - BL

Deputy Chairperson

Michael Connellan Jr - Solicitor

Member

Hugh Markey- FSCSI, FRICS

Member

By Notice of Appeal received on the 21st day of July 2016 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €50 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

- "1) *Estm. NAV is excessive and inequitable. The town of Ballymore Eustace is a very poor retail location with limited potential. The village has more public houses than retail premises and a population of just over 600 people.*
- 2) *The subject property is not a conventional retail unit. It has no shop front, limited natural light and limited signage, unlike a standard retail unit. It is formed out of an old cottage converted to takeaway use with merely internal changes.*

- 3) *The level of value suggested by the Commissioner is overstating the value of the subject based on the local tone of the list as it is inferior to the comparisons in the village due to its type and nature. "*

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence on the 24/05/2017 adduced before us by Mr. Eamonn Halpin on behalf of the Appellant, who contended for a rateable valuation of €22, and Ms. Gillian Beale on behalf of the Respondent to the appeal,

DETERMINES

That the rateable valuation of the subject property be as set out below:

USE	Area	€ per SqM		NAV
Restaurant	26.40 SqM	103.60	<i>(Decrease)</i>	€2735.04
Restaurant	48.16 SqM	103.60	<i>(Decrease)</i>	€4989.38
Store	6.00 SqM	51.94	<i>(Decrease)</i>	€311.64
Total NAV				€8036.06

Reducing factor @ 0.005

Total RV €40.18 (Say €40)

The reasoning being:

1. Mr. Halpin for the Appellant stated that that the property in question was unusual as it was a retail unit, but it did not have a shop front. He said that the property only had a door facing onto the main street. Ms. Beale accepted this.
2. Ms. Beale put forward 4 comparators. Comparator number 1, 105, Main St. Ballymore Eustace. It is located approximately 150 metres from the subject property but has a large shop front. The Tribunal finds that this comparator is not comparable to the subject property due to the fact that it has large, visible dual shop front, unlike the subject property. The Tribunal also notes that this property is situated on the main street.
3. Likewise, Ms. Beale put forward a second comparator at 105 (Unit 2) Main Street, Ballymore Eustace, which property also has double shop frontage. The Tribunal finds that while comparators 1 and 2 are similar to each other, they are separate, distinct and superior to the subject property due to the fact that they both possess dual shop frontage and are located on the main street.
4. The third comparator which Ms. Beale put before the Tribunal was 22b, Chapel St, Ballymore Eustace. This, like the subject property, is a single storey unit. It has a small, less visible shop front. This property is rated at €126.21 per square metre. The

Tribunal finds that this property is more comparable to the subject matter due to the size and the fact that there is lesser shop frontage attached to it. It is also closer in proximity to the subject property.

5. Ms. Beale put forward a fourth comparator at 22a Ballymore Eustace, K. Langan Butchers. This is located 50 metres from the subject property and is also a single storey unit but it has a larger shop frontage space than comparator number 3. The rate per square metre is €126.21.
6. The Tribunal notes that the Appellant put forward three comparators, the first and second of which are 22a and 22b, Chapel Street, Ballymore Eustace (comparators number 3 & 4 of The Valuation Office). Mr. Halpin submitted that these two properties are standard shops just up the street from the subject property but that they are complete with shop windows and shop fronts. He contended that they were both smaller than the subject property and that, therefore, the subject would have a lower rate per square metre, given its size.
7. Mr. Halpin also put forward a third comparator, Fogarty's of Ballymore Eustace but he submitted that this is vastly superior to the subject property as it is a larger retail unit with a shop front and petrol pumps. The Tribunal has assessed this property as a comparator and accepts that it is not comparable to the subject property [due](#) to its size and shop frontage.
8. Having weighed and evaluated all of the evidence and comparators before the Tribunal, we unanimously find that the properties which are most comparable to the subject matter are 22a and 22b, Chapel Street. We come to this conclusion based on the size and location of the properties; both are single storey buildings and are located approximately 50 metres from the subject property. However, the Tribunal finds that these properties are superior to the subject property as they both have visible shop frontage, an attribute which the subject property does not have.
9. Taking into account the comparators in question, the tone of the list, the evidence of the parties and the fact that the subject property does not have shop frontage akin to the properties at 22a and 22b, Chapel Street, or at all, the Tribunal finds that a reduction of 20% is fair and equitable in the circumstances.

The Tribunal so determines.