

Appeal No. VA01/3/010

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

Mrs. Bridget McMahon

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Store at Map Reference 1Db Kellystown, Drumcondra, Ardee 2, Co. Meath.

B E F O R E

Fred Devlin - FSCS.FRICS

Deputy Chairman

Patrick Riney - FSCS. MIAVI

Member

Maurice Ahern - Valuer

Member

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 17 DAY OF APRIL, 2002

By Notice of Appeal dated the 25th day of September 2001, the appellant appealed against the determination of the Commissioner of Valuation in fixing a Rateable Valuation of €12.70 on the above described hereditament. The grounds of appeal as set out in the Notice of Appeal were that the building was used to store potatoes and some vegetables and was not a rateable property.

1. This appeal proceeded by way of an oral hearing held in the offices of the Valuation Tribunal at Ormond House, Upper Ormond Quay, on the 27th March 2002.

At the hearing the appellant company was represented by Mr. Jimmy McMahon and Mr Noel Lyons a District Valuer in the Valuation Office gave evidence on behalf of the respondent.

2. Prior to the oral hearing a written submission and valuation was received by the Tribunal from Mr. Lyons and a copy of the submission was made available to the appellant. A letter was received by the Tribunal from Cunningham, Lowry & Co., the appellant's accountants, no representative of this company attended the oral hearing.
3. The property, which is the subject of this appeal, comprises a fruit and vegetable store located at the rear of Mrs. Bridget McMahon's house, which is situated in a rural area some five miles south of Carrickmacross. The building is a former hay barn which has been modernised and extended and now provides a total covered area of 205.43 metres.
4. The property was first valued at the 4/00 revision and was set at a rateable valuation of €12.70. No change was made at first appeal stage and it is against this decision that the appeal to this Tribunal lies.
5. Mr. Jimmy McMahon said that he was appearing on behalf of the appellant, his mother, who was too ill to travel. In his evidence he said that he and his brothers used the building for the storage of vegetable produce in connection with their business. They had two retail shops and a market stall and the store was used to store produce purchased in the markets or from local farmers before distribution to their retail outlets. The storage shed was only used three days a week and was not really necessary for the continuance of the business. Mr. McMahon said the property is occupied rent-free and his mother could not afford to pay the rates and also pointed out that a number of buildings in the area were used for similar purposes but did not have to pay rates. This in his opinion was most unfair, in the circumstances he requested that the building be de-rated.

6. Mr. Lyons adopted his précis of evidence, which had previously been received by the Tribunal as being his evidence in chief. Mr. Lyons said that the building was not used in connection with regular farm activities and hence did not qualify for exemption under the Valuation Acts. At the time he inspected the property it was being used for storage and distribution purposes in connection with the family owned business.
7. Mr. Lyons in his evidence contended for a rateable valuation of €12.70, calculated as set out below.

Valuation Estimate of Week	€50.80 (£40)
	x 52
	= €2,641.60 (£2,080) per annum
Or	

Old Section

145.51 square metres at €13.67 per square metre = €1,989.12

New Section

59.92 square metres at €16.40 per square metre = €982.69

Total Estimate of Net Annual Value = €2,971.81

Say €2,540

Rateable Valuation @ 0.5% = €12.70

In support of his valuation Mr. Lyons introduced three comparisons as set out in the appendix attached to this judgement.

Findings

1. It is common case that the building is used in connection with the retail shops and market stalls operated by the appellant company. Hence it cannot be held to be an agricultural building entitled to exemption under the valuation acts.
2. No valuation evidence other than that put forward by Mr. Lyons was put before the Tribunal. An examination of this evidence and the comparisons proposed, indicate that the valuation put forward by Mr. Lyons is fair and reasonable.

Determination

Having regard to the above the Tribunal determines that the building is not an agricultural building and affirms the rateable valuation of €12.70.