

Appeal No. VA89/0/028

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

Robert Irwin (Irwin Tiles)

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot No. 20a, Lakeview, Castleblayney, Co. Monaghan

B E F O R E
Mary Devins

Solicitor (Acting Chairman)

Paul Butler

Barrister

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 20TH DAY OF OCTOBER, 1989

By notice of appeal dated the 28th day of July, 1989, the appellants appealed against the decision of the Commissioner of Valuation fixing a valuation of £25.00 on the above mentioned premises.

The following is a summary of the grounds of appeal:

1. The appellant cannot afford the amount of rates. This is due to the area of Castleblayney having suffered greatly in the past few years with shoppers moving northwards making business along the border even more difficult. The premises is only three miles from the

border and the appellant did not move northwards like other businesses because of his belief in Castleblayney. It is important to keep his costs down so that his business can be as competitive as possible against northern competition.

2. The appellant does not have the following facilities, sewage, water, lighting and bin collection.
3. The road to his premises is a single lane of seven feet in width with a rough surface and with deep and dangerous open drains on either side with no fencing. Due to customs clearance being close to his premises the road entrance to his premises is constantly blocked by lorries leaving trade very difficult. His premises is not in a prime trading position but in an out of the way road with no passing trade.

In a written submission received on the 18th October, 1989, Mr Patrick McMorrow B.Agr.Sc. who is a valuer with eight years experience in the Valuation Office outlined the recent valuation history of the premises. He said that the subject property was listed for revision by the local authority in 1988 at which a rateable valuation of £25.00 was fixed. This was appealed to the Commissioner of Valuation and Mr McMorrow was deputed to inspect the subject premises and report. Having considered this report the Commissioner made no change.

Mr McMorrow said that the premises consists of a recently built portal framed corrugated iron and concrete walled store. It is used in connection with Mr Irwin's tile import and sales business. He said it is a standard store/warehouse structure with approx 18 ft. eaves height with reasonable access and parking area to the front. He said that the premises is located on the outskirts of Castleblayney and within the urban district. It does not have town services. Mr McMorrow listed a number of comparisons and these are attached as Appendix A. He said that in relation to the comparisons the subject hereditament is reasonably treated. The comparisons are all located in the border area and have a similar trading environment as the subject hereditament. Three of the comparisons are rural premises without services and are even more remote than the subject property. He said that by treating this premises in a similar fashion to rural stores/workshops -

the lack of town services and off centre location are amply taken into account. He said that in his opinion the net annual value is not less than £5,000 and that in applying a ratio of 1/200 between rateable valuation and net annual value he arrived at a rateable valuation of £25.00. This he said worked out at 334 sq. m at 7.5p per sq. m.

At the oral hearing on the 20th October, 1989 which was held in Cavan, Mr Robert Irwin represented the appellant and Mr McMorrow appeared on behalf of the Commissioner of Valuation.

Mr Irwin said that the location of his property, which is approximately half a mile from the town centre was approached by a "bog road". He submitted photographs to the Tribunal of the said road. He pointed out his trading difficulties due to his proximity to the border.

Mr McMorrow gave oral evidence to the Tribunal and offered certain comparisons which are attached as Appendix A. He pointed out that three of these comparisons are also outside the town and indeed their location is more remote than the subject property. These comparisons are also in the border area and suffer from the same limitations.

The Tribunal accepts Mr McMorrow's evidence as to comparisons which were set out very clearly and concisely in his written submission.

It seems clear, however, that the appellant is suffering due to the location of his property, in particular due to the very poor approach road and the Tribunal feels that a more appropriate rateable valuation would be £20.00.