

Appeal No. VA89/0/253

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

Patrick Hegarty

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Lot 13F, Townland of Carrigfadda (pt of), U.D. Skibbreen, Co. Cork
Quantum - Unsuccessfully offered for sale

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Padraig Connellan

Solicitor

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
DELIVERED ON THE 29TH DAY OF MARCH, 1990

By notice of appeal dated the 16th day of August, 1989, the appellant appealed against the Commissioner's determination fixing the rateable valuation of the above described premises at £25.00.

The hereditament is a Petrol Filling Station comprising a portacabin, 4 petrol pumps, a canopy, automatic car wash and a forecourt of approximately 500 sq. m. It is situated on the southern outskirts of the town of Skibbreen close to the crossroads of the Baltimore and Castletownshend roads.

The property was revised in 1988 and rateable valuation was fixed at £28.00. Following first appeal and subsequent inspection of the property the valuation was reduced to £25.00. The appellant then lodged an appeal to the Valuation Tribunal.

At the oral hearing which took place in Cork on the 28th March, 1990 Mr Patrick Hegarty gave evidence that he had started the business just over two years ago and that it had been running at a loss ever since that time. He stated that the property had been on the market for the past twelve months and that no offer of any kind has been made for it.

He pointed out that the premises is not on the main road, that the volume of traffic is low and that the petrol throughput is approximately 1,000 gallons per week. He stated that another petrol station which is close-by attracts most of the custom as it has been refurbished and looks extremely attractive and thriving.

Mr Hegarty felt that a fair R.V. for his premises would be £18.00.

Mr Colman Forkin B.Sc. (Surveying) A.R.I.C.S., a valuer in the Valuation Office, appeared on behalf of the Commissioner of Valuation.

Mr Forkin elaborated on his written submission dated the 26th March, 1990. He referred the Tribunal to two comparisons, details of which are attached hereto as Appendix "A", and pointed out that the rateable valuation of the subject property was in keeping with that of the comparisons which are petrol stations in similar circumstances.

He pointed out that while the subject premises was not at present obviously successful, this was due to poor management and it was potentially a viable business.

The Tribunal, while accepting Mr Forkin's evidence in relation to comparisons, is nonetheless conscious of the fact that the property is not an attractive commercial undertaking. It does not have a permanent office building but merely a temporary cabin type structure. It is not situated on a main road and is close to another filling station which seems to attract most of the custom. The market value of the premises appears to be limited in view of the fact that it has been unsuccessfully advertised for sale or letting over the past year.

In all the circumstances the Tribunal has decided that the correct rateable valuation of the premises is £20.00.