

Appeal No. VA88/0/173

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

**East-Cote Limited**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: Lot 86c, Main Street, Mohill, Co. Leitrim

**B E F O R E**

**Paul Butler**

**Barrister (Acting Chairman)**

**Mary Devins**

**Solicitor**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 13TH DAY OF JANUARY, 1989**

By notice of appeal dated 2nd day of August, 1988, the appellants appealed against the respondent's decision fixing the rateable valuation of the above described hereditament at £25.00.

Mr Brendan T Muldowney, Solicitor, 7 Church Street, Longford, submitted a written submission to the Tribunal but did not appear at the oral hearing held in Galway on the 11th January, 1989.

Mr John Smiley, a valuer in the Valuation Office with 13 years experience represented the respondent.

In Mr Muldowney's written submission he stated that the premises is situate on the ground floor at Main Street, Mohill and is unoccupied at the present time. The premises is a fast food takeaway. The premises were let for £100 per week but is now vacant due to the fact that the tenant was unable to pay the rent and make a profit and it is difficult to obtain a new tenant in view of the small amount of business generated in this small town in South Leitrim. The population of the town is approximately 1,000 people and there are two other family owned fast food outlets in the town. The previous tenant had fitted out the premises for fast food and has now removed his equipment and this has seriously devalued the premises. If it was possible to let these premises, which he doubt as at present there are a large number of premises vacant and shop units vacant in Mohill, he would estimate the rent would be in the region of £80 per week.

The valuation history of the premises is as follows:-

This used to form part of a hereditament described as "Licensed house, shop, stores, yard and small garden". There was a licensed house business carried out here for many years in the building fronting onto Main Street, together with a builders providers carried on in the buildings fronting onto Hyde Street.

The entire had a rateable valuation of £73 from 1964 up to and including 1986. The bar/lounge would have been where the subject is now.

During 1987 revision it was found that the property had been sold, price unknown, and that it was now in several different occupations. On 1987 revision the subject property was described as follows:-

"Occupier 'Eastcote Ltd.'; Immediate Lessor 'Brendan Muldowney'; Description 'Shop'; Rateable Valuation £25."

This was appealed and Mr John Smiley was appointed to inspect and report. Resulting on his report, the Commissioner amended the lot to read as follows:-

"Occupier 'Eastcote Ltd.'; Immediate Lessor 'Marion Shoe Boutique Ltd.'; Description 'Restaurant'; Rateable Valuation £25 (i.e. the Immediate Lessor and the Description were amended)".

Mr Smiley presented a written submission on the 3rd of January, 1989 and gave evidence at the oral hearing.

The Tribunal is of the opinion that the rateable valuation of £25 is fair and affirms the decision of the respondent.