

Appeal No. VA88/0/379

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

Niall Carty 'Vienna Shoes'

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Shop Unit 4 Sutton Cross Shopping Centre, Co. Dublin

B E F O R E

Hugh J O'Flaherty

S.C. Chairman

Mary Devins

Solicitor

Brian O'Farrell

Valuer

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 20TH DAY OF DECEMBER, 1988

By notice of appeal dated 25th day of August, 1988, the appellant appealed against the terms of the respondent fixing the rateable valuation of the above described hereditaments at £36.

The appellant Niall Carty is the proprietor of Iverwell Company Ltd. trading as Vienna Shoes, Unit 4, Sutton Cross Shopping Centre, Sutton, Dublin 13. Mr Carty produced a written submission to the Tribunal and gave evidence at the oral hearing on the 5th December 1988.

In Mr Carty's submission he believed that the correct rateable valuation for his unit should be £31.05. His reasons for determining the above rate are as follows:

- (1) The valuation of 70p per square metre does not fully reflect the fact that his property is less valuable than other premises at Sutton Cross with valuations from 60-75p per square metre.

On the opposite side of the main road, shops have the advantage of unrestricted parking on wide pavements in addition to the large Superquinn carpark, itself the hub of commercial activity in the area. Both major banks are located there and shops under construction at present will further advantage that same area.. Since occupying his premises he has become aware of the considerable difficulty potential customers have crossing the busy main road with a resulting loss of business. He suggested a value of 65p per square metre to reflect the lower net annual value of his property.

- (2) Unlike four shops used in the comparative valuations, no allowance has been made for the area of his premises used as storage. By comparison his store is an integral part of his ability to trade in the same way as a dispensary is to a chemist or a cold room is to a butcher. Both these traders are currently allowed a reduction of between 20-60% of value within their premises.

In addition to a valuation of 65p per square metre he requested a reduction of 15p for stores.

Mr. Donal O hUallachain B.A. M.P.A., a District Valuer with more than 17 years experience in the Valuation Office, forwarded a submission to the Tribunal and gave evidence to the Tribunal on the 5th December 1988.

He inspected the premises in January 1988 and found that it consisted of a ground floor unit in a new shopping centre. The structure is one of reinforced concrete frame, concrete floor, concrete block walls with brick facade and a modern shop front. All the usual services are laid on.

The property is situated at Sutton Cross, a busy commercial centre and is well served by public transport. Parking facilities for 19 cars are available on site serving this and other units.

The valuation history of the hereditament is as follows:-

It was first valued at £40 in the 1987 annual revision. On 23rd November 1987 Mr Niall P Carty appealed to the Commissioner. Mr D O hUallachain was directed by the Commissioner to inspect the hereditament and report. Having considered his report the Commissioner reduced the valuation to £36.

In Mr O hUallachain's opinion the net annual value of the hereditament is not less than £8,500.

The rateable valuation devalues as follows:

51 square metres at 70p = £35.70.

Mr. O hUallachain made the following observations:-

1. The valuation compares fairly with the valuations of other units in the centre - including the valuation of unit 1 which has been determined by the Tribunal (appeal No. 88/206).

It is generally acknowledged that floor area is but one of a number of relevant factors to be taken into account when determining a rateable valuation.

2. Sutton Cross is a long established and successful shopping centre and has improved in recent years due to the rebuilding of the Superquinn premises and the construction of the Sutton Cross Centre in which this hereditament is situated.

Sutton Cross is a well known landmark being one of the more prominent crossroads in Dublin's northside linking the affluent Howth/Sutton area with the city centre and the mature suburbs of Clontarf, Baldoyle and Portmarnock with Howth. Sutton Cross is well known to potential shoppers that any signposting would be superfluous. The timber hoardings to which the appellant refers are of a temporary nature pending the completion of the development on the Superquinn side of the Howth Road and do not affect the value of the hereditament occupied by the appellant.

3. Sutton Cross is located adjacent to some of the high-income affluent districts of Dublin, the low density of houses in parts of Sutton and Howth being indicative of high property values. Sutton Cross shops are not comparable with city centre shops and the valuations make adequate allowance for the location.

At present one unit measuring 72 square metres in area remains vacant out of a total ground area of 451 square metres.

It is unnecessary for the inhabitants of many of the residential areas nearby to cross the Howth Road to gain access to the Sutton Cross Centre. Access to the centre for other pedestrians from the Superquinn side of the road is by way of a crossing controlled by pedestrian operated traffic lights.

Businesses operating on the ground floor of the Sutton Cross Centre include auctioneer/estate agents, ladies hairdresser, clothes shop, shoe shop, building society, boutique, book shop and travel agent. Similar ground floor facilities and services are not available on the Superquinn side of the Howth Road.

The first floor of the Sutton Cross Centre houses a restaurant. There is no similar dining facility on the Superquinn side of the Howth Road.

The Sutton Cross Centre houses a range of businesses unique in the immediate area and therefore tends to attract potential customers who otherwise would have to seek such retail services in other shopping areas.

The Commissioner is not required to take the ability or inability of a occupier to pay rates into account when making a valuation.

We include Mr O hUallachain's comparisons in Appendix A.

The Tribunal understands the complaints of Mr Carty and the other shop owners. There seems to be a great dissatisfaction with the shop owners due to the facts outlined above and there is a poor public transport service to the area, a large degree of vandalism in the evening of poor lighting and infrequent patrolling by the gardai.

However, having considered all the facts of the case and taking the comparisons offered into consideration the Tribunal has come to the view that the correct rateable valuation of the hereditament is £36.00