

Appeal No. VA90/2/023

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

Hugh Daly t/a Rentaflora

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Office, Stores & Yard (basement) at Lot No. 34b, Rathmines Road Lower, County Borough of Dublin

Quantum - Exchange of written submissions, comparisons,

B E F O R E

Mary Devins

Solicitor (Acting Chairman)

Paul Butler

Barrister

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF NOVEMBER, 1990

By notice of appeal dated the 16th day of July 1990, the appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £26 on the above described hereditament.

The grounds of appeal as set out in the notice of appeal are "that Rate No. 452/0216/000 has always referred to the ground floor area of this house. The rate number applied to the basement area has always been 452/0214/000, the rateable valuation of which was £10.50 and on the basis of above should now be £12.13."

The Property

The property consists of a basement of a four storey red brick building containing an office of 193 sq. ft. and two stores with a total area of 750 sq. ft. is situated on the eastern side of Rathmines Road Lower and lies between the Catholic Church and the Canal. All main services are connected to the property.

Valuation History

The property was revised in 1973 and consisted of a basement flat and offices in the three floors overhead. There were seven separate valuations on the property. It was again revised in 1989 and the revising valuer created two lots, lot 34a comprised of the upper floors of the building and was described as House (apartments) while lot 34b consisted of the basement office and store and was valued at £30. At 1st appeal stage lot 34b was reduced to £26 and this is now the subject of this appeal to the Tribunal.

Written submissions

A written submission was received on the 19th October, 1990 from Mr Colman Forkin, a valuer with nine years experience in the Valuation Office, on behalf of the respondent. In it Mr Forkin outlined the valuation history of the property, described the property and outlined the calculation of the rateable valuation of the property as follows:-

1.	Office	193 sq. ft. @ £8.00 p.s.f.	£1,544
2.	Store	635 sq. ft. @ £3.50 p.s.f.	2,223
3.	Store	114 sq. ft. @ £2.50 p.s.f.	<u>285</u>
		Estimated net annual value	£4,052

Rateable valuation .63% of N.A.V. = £25.53 say £26.

This devalues at

Offices	18 m @ 45p	£ 8.10
Stores	69 m @ 25p	<u>£17.25</u>
		£25.35

Mr Forkin attached three comparisons which are appended to this judgment as Appendix "A".

A written submission was received from Mr Hugh Daly on the 23rd October in which he again outlined the confusion of rate numbers and reiterated that by applying the same percentage increase to the old valuation of the basement as the Commissioner applied to what Mr Daly

believed to be the display rooms - hall floor the proper valuation on the basement would be £12.13.

Oral hearing

At the oral hearing which took place on the 26th October, 1990 Mr Hugh Daly presented his own case and Mr Colman Forkin appeared on behalf of the respondent.

Mr Daly informed the Tribunal that he had not been presented with the respondent's written submission until the morning of the hearing. He felt that he would have been in a better position to answer the respondents case had the submission been made available to him at an earlier stage. The Tribunal gave the appellant an opportunity to adjourn the hearing to a later date in the event that he felt his case might have been prejudiced by not having had prior sight of the respondent's submission. However the appellant chose to proceed with the hearing. The Tribunal would like at this stage to draw attention to the provision of Rule 7(1) of the (Appeals) Rules, 1988 for the exchange of summaries of evidence (including any comparisons to be relied upon) in advance of the hearing. It would also like to draw attention to its Guidelines No. 1, 2, 5 and 6. From these it can be seen that the whole purpose of exchanging evidence, in particular any comparisons to be relied upon, in advance of the hearing is to facilitate the enquiry by the Tribunal. There is nothing to be gained by any party in withholding such a summary until the last minute. It can only lead to a prolongation of the hearing and to a degree of frustration. In this case the appellant wrote to the respondent as early as the 23rd August, 1990 seeking a copy of the Commissioner's summary and direction on the compilation of his own. It would not have been out of line and indeed would have been most helpful if, given the circumstances, the respondent made his summary available to the appellant well in advance of the hearing.

Both parties relied upon their written submissions. Mr Daly gave evidence that a nearby commercial premises, namely No. 40 Lower Rathmines Road has a rateable valuation of £9 on the basement. In support of his case Mr Forkin referred to three comparisons in the Rathmines/Ranelagh area. Only one of these comparisons, No. 170 Lower Rathmines Road is in the immediate vicinity of the appellant's premises. The Tribunal is of the opinion that this is not sufficiently comparable to the appellants premises as it has a vastly superior location, near to the Rathmines College and public library and is situate between the two main shopping arcades. No. 170 is in the middle of the busy, commercial centre of Rathmines whereas the appellant's premises are situate at the lower end of Rathmines which is quieter and more residential.

In his written submission Mr Forkin estimated the N.A.V. of the subject premises to be £4,052 but Mr Daly said that a fairer N.A.V. for the premises would be approximately one half of this figure.

The Tribunal considered the point made by Mr Daly concerning the rate number applying to the basement and determines that this number is an administrative convenience used by the local authority for the collection of rates. The important identification for the purpose of this hearing is the lot number and the Tribunal determines that lot number 34b as set out in the Valuation Lists applies to the subject property.

Taking the above into consideration and taking into consideration comparison with other similar premises in the vicinity, the Tribunal determines that the rateable valuation should be reduced from £26 to £16.