

Appeal No. VA93/1/079

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

Mrs. Gabrielle Pratt

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: House, Hairdressing Salon and yard at Map Ref: 95, Strand Street, Townland of Skerries,
Skerries Ward, Co. Dublin
Quantum

B E F O R E

Paul Butler

S.C. (Acting Chairman)

Brian O'Farrell

Valuer

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 24TH DAY OF SEPTEMBER, 1993

By Notice of Appeal dated the 4th day of March, 1993 the appellant, Mrs. Gabrielle Pratt, appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of £50 on the above described hereditament.

The grounds of appeal were set out in a document attached to the Notice of Appeal and appended to this judgment as Appendix A. In that document Mrs. Pratt set out all the factors which she said should be taken into account in calculating an equitable rateable valuation.

Written Submissions:

Mr. Tony Brooks of Messrs. Tony Brooks & Company, Valuation, Rating & Property Consultants, provided a written submission dated 16th August, 1993, on behalf of the appellant and the same is annexed to this judgment at Appendix B.

In his said submission, Mr. Brooks described the premises as a house, hairdressing salon and offices at Strand Street, Skerries, Co. Dublin. He said that the same is situate on the west side of Strand Street opposite the Hamilton Monument. The same is 2-storey end of terrace building constructed of stone, bricks, concrete block, masonry and the entire is covered by a slate roof. There is limited street parking.

Mr. Brooks went on to describe the town of Skerries, the accommodation, the services, the title (freehold), and the valuation history. He estimated Net Annual Value at £3,750 taking into account the factors outlined in his said submission. He said that the salon was 424 square feet and suggested a valuation based at £9 per square foot, and using the factor .63% arrived at a rateable valuation, in respect of the salon, of £24.

He offered just one comparison, namely; Hairdressing Salon owned by the appellant's son situate in Balbriggan. The same has a rateable valuation of £28.

In addition to the said written submission, Mr. Brooks, at the hearing, handed in six further comparisons.

Mr. Raymond Sweeney, District Valuer with a Master Degree in Economics, provided a written submission dated 15th July, 1993, on behalf of the respondent. The same is annexed to this judgment at Appendix C.

Mr. Sweeney, in his said submission, gave his comments on the grounds of appeal, described the property and the valuation history and gave a valuation basis in respect of the salon based on a square foot rental value of £12 per square foot giving a rateable valuation of £50, with domestic agreed at £18 and £32 in respect of the salon..

He set out a number of comparisons and commented thereon.

Oral Hearing:The oral hearing took place in Dublin on the 13th September, 1993. Mr. Tony Brooks appeared on behalf of the appellant and Mr. Raymond Sweeney appeared on behalf of the respondent. In addition, the appellant's husband gave evidence.

Both parties relied upon their written submissions. Mr. Brooks stressed that Skerries is a dormitory town not a holiday centre as it once was. Mr. Pratt, in evidence, spoke about a downturn of business and the poor general health which he and the appellant suffer. He said that the appellant would be out of business if she was faced with a rates bill based upon a rateable valuation of £32 in respect of the salon.

Mr. Sweeney relied upon his comparisons and pointed out that only one was based on a rental per square foot of £10.

Determination:

The Tribunal is satisfied that the best comparison available is the hairdressing premises of Joan O'Connor. The rateable valuation thereof is based on a letting value of £10 per square foot. Ms. O'Connor's premises is, however, not at all as impressive from the outside and it seems that the subject premises must be capable of attracting a slightly higher rental per square foot.

Having regard to the foregoing, the Tribunal determines a rateable valuation of the salon at £28 adding thereto the agreed sum of £18 in respect of the domestic area. This yields a gross valuation of £46.