

Appeal No. VA93/2/001 - 2

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

**Grafton Group Plc.**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

RE: (1) Shop, Offices, Stores and Car Park at Map Ref: 61Ba, Sallynoggin Road,  
Sallynoggin East Ward, R.D. Dunlaoghaire - Rathdown, County Borough of  
Dunlaoghaire - R.V. £715.00 (VA/93/2/001)

(2) Shop, Warehouse, Offices, Stores and Yard at Map Ref: 61Bb, Sallynoggin  
Road, Sallynoggin East Ward, Dunlaoghaire - Rathdown, County Borough of  
Dunlaoghaire - R.V. £660.00 (VA/93/2/002) Co. Dublin

Quantum

**B E F O R E**  
**Henry Abbott**

**S.C. Chairman**

**Paul Butler**

**S.C.**

**Brian O'Farrell**

**Valuer**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 20TH DAY OF DECEMBER, 1993**

By Notice of Appeal dated the 3rd of May, 1993 the appellants appealed against the determination of the Commissioner of Valuation in fixing Rateable Valuations on the above described hereditaments as follows:- (1) £715.00 - Woodies and (2) £660.00 - Chadwicks Dublin Limited.

The grounds of appeal as set out in the Notice of Appeal are that "the valuation is unjust and inequitable".

Prior to hearing the parties hereto delivered precis of evidence containing descriptions and valuation histories of the two properties together with lists of comparisons from which the valuation thereof could be determined.

### **Oral Hearing**

The oral hearing took place in Dublin on the 18th day of October, 1993. Mr. John Oliver Costello of Costello Commercial appeared for the appellants and Mr. Denis Maher, Valuer appeared for the Respondent.

Both parties gave evidence along the lines of their precis of evidence which are annexed to this judgement and it emerged that Mr. Costello sought to distinguish the location of the subject premises in Sallynoggin as being inferior to the locations of the general line of comparisons offered by the Respondent and said that the difference was significant between the Stillorgan/Sandyford Industrial Estate where there was a successful 'Woodies' premises trading along side 'Atlantic Homecare' in the same industrial estate. Mr. Costello also instanced the case of the Swords Woodies comparison where the premises had 250 excellent car parking spaces and same had been included in the devalued rent of £4 per square foot in respect of that premises. To take any other approach in respect of 'Woodies' was unfair according to Mr. Costello.

### **Findings**

The Tribunal has considered all the comparisons offered by the parties and finds that while the Sallynoggin location is inferior to many of the comparison locations offered by Mr. Maher the general approach of Mr. Maher to the rental levels from which N.A.V. may be established is correct. However, the Tribunal finds that some reduction should be made in respect of car parking spaces on the basis that same may be included in the rental for the shop and other buildings comprised in 'Woodies' and having regard to this factor, and the inferior location and trading capacity in comparison with other locations the Tribunal finds that the valuation of 'Woodies' ought to be £677.00 and so determines.

Having regard to the fact that 'Chadwicks Dublin Limited' is to the rear of 'Woodies' and is engaged in more of a builders providers warehouse type business the Tribunal feels that some reduction ought to be made notwithstanding the approval of the general approach taken by Mr. Maher. Accordingly, the Tribunal determines the valuation of 'Chadwicks Dublin Limited' at £615.00.

