

Appeal No. VA15/4/034

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 2001
VALUATION ACT, 2001

William Nestor

APPELLANT

And

Commissioner of Valuation

RESPONDENT

In Relation to the Issue of Quantum of Valuation in Respect of:

Property No. 1360867, Retail (Shops) at Lot No. In 3B, Main Street, Ballyhaunis, Carrownluggaun, Claremorris, County Mayo.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 19TH DAY OF APRIL, 2017

BEFORE:

Dolores Power- MSCSI, MRICS

Chairperson

Frank Walsh- QFA, Valuer

Member

Michael Connellan Jr.- Solicitor

Member

By Notice of Appeal received on the 26th day of November 2015 the Appellant appealed against the determination of the Commissioner of Valuation in fixing a rateable valuation of €34 on the above described relevant property on the grounds as set out in the Notice of Appeal as follows:

"Rateable valuation of €34 is excessive for such a small shop. It represents approximately 50% of weekly rental income generated."

The subject property consists of a ground floor retail unit with a total area of 45.25 sq.m and at the time of the hearing before the Tribunal was for sale.

The Tribunal, having examined the particulars of the property the subject of this appeal; having confirmed its valuation history; having examined and considered the written evidence and having heard the oral evidence on the 12th day of October 2016 adduced before us by Mr. John Brady, Solicitor, on behalf of the Appellant, Mr. John Higgins, Auctioneer and Mrs. Nestor, who contended for a rateable valuation of €10.16, and Mr. Paul Mooney on behalf of the Respondent to the appeal, who contended for a rateable valuation of €32 at hearing (€34 in his précis of evidence),

DETERMINES

That the rateable valuation of the subject property be as set out below:

€32 - unchanged

The reasoning being

1. The Appellant's main grounds of appeal, at hearing, were that the rateable valuation of €34 for the subject property would be unsustainable. Ballyhaunis, Co. Mayo where the subject property is situate, has suffered the effect of the economic downturn in terms of trade and enterprise in general. The Appellant argued that where once a property such as the subject property could reasonably be expected to have a tenant, it is now dependent on keeping external and ancillary factors such as rates to an absolute minimum. The fact that the previous occupier left the property as she could not sustain the old rates does not bode well for a proposed interested party at an increased rate.
2. At hearing the Appellant sought to submit five comparators. As this was new evidence before the Tribunal, it was agreed that the Appellant could introduce one of the comparators which was common to both parties to the appeal - Unit 6 Main Street, Ballyhaunis – Property Number: 1360847. The property is a Newsagent and Mr. Higgins advised the Tribunal that the occupiers are currently trying to negotiate a reduction in the amount of rates payable.
3. The Respondent submitted four comparators, all of which are situate on Main Street, Ballyhaunis, Co. Mayo close to the subject property. The rateable valuations for these properties ranged from €25.39 to €76.2 with an area of 46.7sq.m for the smallest property.
4. The Appellant argued that none of the comparable properties submitted by the Valuation Office were comparable to the subject property given that they were businesses which were open, thriving (Property Number: 1360847 and Property Number: 1360846) and were bigger than the subject property (Property Number: 1392812).
5. Mr. Mooney advised that his comparators were all valued as vacant units.
6. The Appellant argued that the subject property by virtue of its size would only be suitable for a small business such as a coffee shop or seamstress. The Appellant also

argued that the subject property is vacant and in this regard the Tribunal sought confirmation from the Appellant as to what efforts were being made to actively promote the subject property as the property was not mentioned on the website of their Auctioneers. The Appellant told the Tribunal that every effort was being made to advertise the subject property.

7. The Tribunal notes that the onus is on the Appellant to prove his case.
8. The Tribunal refers to Section 49 of The Valuation Acts 2001-2015, which states that *'the determination shall be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situate in, of other properties comparable to that property'*. Having taken into account the comparable properties put before it, along with the submissions of each party, the Tribunal finds that the valuation should remain unchanged based on the reasons given above.
9. Mr Mooney in direct evidence did make reference for the need to carry out a revaluation of Ballyhaunis and same was being expedited by the Valuation Office. The Revision came about in this case as two properties merged as one and forming the subject property herein. Mr Mooney sympathised with the Appellants herein but noted that the submission was submitted outside the permitted time as per the legislation.

And the Tribunal so determines.