

**Appeal No: VA19/5/0288**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015  
VALUATION ACTS, 2001 - 2015**

**Clem Galligan**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the valuation of**  
Property No. 1944536, Hospitality at 2AB Watergate Street, Navan, County Meath.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 18<sup>TH</sup> DAY OF DECEMBER 2023**

**BEFORE**

**Peter Stapleton - FSCSI, FRICS, Dip Arb**

**Deputy Chairperson**

**1. THE APPEAL**

- 1.1 By Notice of Appeal received on the 3<sup>rd</sup> day of October, 2019 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €22,800.
- 1.2 The sole ground of appeal as set out in the Notice of Appeal is that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 19 (5) of the Act because: *“Excessive, inequitable, bad in law.”*
- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €12,000.

**2. RE-VALUATION HISTORY**

- 2.1 On the 24<sup>th</sup> day of March, 2019 a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of €24,000.
- 2.2 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation of the Property was reduced to €22,800.

2.3 A Final Valuation Certificate issued on the 10<sup>th</sup> day of September 2019 stating a valuation of €22,800.

2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is 15<sup>th</sup> of September, 2019.

### **3. DOCUMENT BASED APPEAL**

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.

3.2 In accordance with the Tribunal's directions, the Appellant has submitted his summary of evidence to the Tribunal. The Valuation Office did not comply with the Tribunal's directions and failed to submit the Summary of Evidence to the Tribunal.

### **4. FACTS**

4.1 Based on the one submission to the Tribunal, the facts appear to be that this is two storey building on Watergate Street in Navan with a bar, store and shared yard with cold room at ground floor level and one room overhead.

### **5. ISSUES**

5.1 The sole issue in this dispute is one of quantum.

### **6. RELEVANT STATUTORY PROVISIONS:**

6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act which provides as follows:

“The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.”

6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account in calculating the net annual value:

“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”

## **7. APPELLANT'S CASE**

7.1 Mr Donnelly asserts that the proposed RV would appear to be very overstated for this premises.

7.2 Mr Donnelly puts forward four comparisons to support his case, limited to the following information:

| <b>Property No</b> | <b>Description/Uses</b> | <b>Address</b>                          | <b>Valuation</b> | <b>VA Reference</b> |
|--------------------|-------------------------|---|------------------|---------------------|
| 1944419            | Hospitality             | 48/49 Trimgate Street, Navan, Co. Meath | €90,800          | VA19/5/0746         |
| 1943879            | Pub/Off-Licence         | 15/16 Academy Street, Navan, Co. Meath  | €22,200          | VA19/5/1879         |
| 1943292            | Hospitality             | 56A Watergate Street, Navan, Co. Meath  | €51,600          | N/A                 |
| 1944301            | Pub/Off-Licence         | 19 Ludlow Street, Navan, Co. Meath      | €25,600          | VA19/5/1847         |

7.3 Mr Donnelly also puts forward three years' sets of accounts for the years ending 31 July 2015, 31 July 2016, 31 July 2017, and 31 July 2018 prepared by O'Hare Donohoe.

7.4. Appellants Opinion of Value: Mr Donnelly contended for a revised valuation of €22,800.

## **8. RESPONDENT'S CASE**

8.1 There was no case put forward by the Respondent.

## **9. SUBMISSIONS**

9.1 There were no legal submissions.

## **10. FINDINGS AND CONCLUSIONS**

10.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Meath County Council.

10.2 In this, as with any appeal to the Tribunal, the onus of proving that the Respondent's opinion of the NAV is incorrect lies with the Appellant. In the instant case, the Appellant contends for a NAV of €12,000.

10.3 Mr Donnelly has put forward a NAV of €22,800 which is equal to the NAV in the Final Valuation Certificate issued on the 10<sup>th</sup> day of September 2019.

10.4 As Mr Donnelly has put forward a NAV of €22,800 which is equal to the NAV in the Final Valuation Certificate issued on the 10<sup>th</sup> day of September 2019, the burden of proof that rests with the Appellant has not been met.

**DETERMINATION:**

Accordingly, for the above reasons, The Tribunal disallows the appeal and confirms the decision of the Respondent.

**RIGHT OF APPEAL:**

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal's determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.