

**Appeal No: VA19/5/1817**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**The Cooley Inn**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the valuation of**

Property No. 1280318, Hospitality at Local No/ Map Ref: 1AC Millgrange, Greenore,  
Dundalk, County Louth

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 21<sup>st</sup> DAY OF FEBRUARY, 2025**

**BEFORE**

**Orla Coyne - Solicitor**

**Deputy Chairperson**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 11<sup>th</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 €44,400.

1.2 The Grounds of Appeal are fully set out in the Notice of Appeal. Briefly stated they are as follows:

*"The pub is not in use, run down pub."*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €0.

## **2. RE-VALUATION HISTORY**

2.1 On the 29<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 €44,400.

2.2 A Final Valuation Certificate issued on the 10<sup>th</sup> day of September, 2019 stating a valuation of €44,400.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 15<sup>th</sup> day of September, 2017.

## **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 parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

## **4. FACTS**

4.1 From the evidence adduced by the parties, the Tribunal finds the following facts.

4.2 The property is a public house which operated on the ground floor only. It is situated approximately 1km outside the town of Greenore.

4.3. There is a valid pub licence in existence attached to the premises although it has not traded for a number of years.

## **5. ISSUES**

The matter at issue is 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 It was the Appellant’s opinion that the subject property was in such poor condition that it was incapable of beneficial occupation. That it has been closed for 17 years. The Appellant submitted photographs and contended would support his contention that the property is in a state of disrepair and in a state of dereliction, and not being capable of being leased. There are leaking pipes and damp throughout the Property.

7.2 The Appellant described the property as being in a “terrible state of repair, so much so that it’s roof in certain parts is in danger of collapsing”. Both water and electricity has been cut off.

7.3 The Appellant regards the property as a “derelict pub”

7.4 The Appellant stated that the property could not be leased without a massive investment into it which he cannot afford.

7.5 The Appellant further contended that because of his age and he being confined to his house and with no income except for his pension he is unable to pay any rates and is seeking a Nil valuation. (€0)

## **8. RESPONDENT’S CASE**

8.1 The Respondent rejected the Appellant’s contention for a Nil valuation. The subject property did not submit a S45 as it had ceased trading. For the same reason no accounts were provided by the Appellant.

8.2 The Respondent calculated its valuation based on a percentage multiplier of the trade from 2017 figures from the Louth County Council area. Therefore, for the subject property this was estimated.

8.2 Upon physically inspecting the property the Respondent deemed it to be capable of beneficial occupation and that there is still a valid licence for trading attached to the property.

8.3 Having received the appeal, the Respondent considered the matter further and reduced the value from €44,000 to €10,000 having taken into account the state of the property and the fact that the pub licence was still being maintained.

## **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 Louth County Council.

10.2 The relevant question on this appeal concerns the amount a hypothetical tenant would pay in rent for a tenancy of the Property on the terms set out in S48 of the 2001 Act, as amended. The rent for which the Property might, in its actual state, be reasonably be expected to let is measured by the rental value on a hypothetical tenancy of the Property on a year on year basis and not by reference to the actual occupier's business or financial means or the financial means or the rent the occupier actually pays.

10.3 The Appellant in his written submission provided little evidence to show that the property is in a derelict state neither was an expert's report produced to support this contention. From the photographs that were produced by the Appellant in evidence show the property as one would expect a property would appear if unoccupied for 17 years. There is detritus to be seen in all the areas photographed. The photographs do not show that there are leaky pipes in the property as contended.

10.4. The photographs of the roof both front and back do not show that any part of it is ready to collapse. The photograph which appears to show wallpaper falling off the wall is not proof that this situation prevails throughout the property as no other photographs were produced evidencing same.

10.5. The Appellant confirmed that there is still a liquor licence on the property which appears to have been renewed every year since the pub stopped trading.

10.6 The property was physically inspected by the Respondent and the photos produced in its Precis shows the property far from being in a derelict state and appears to be capable of beneficial occupation.

10.7 The fact that the Appellant does not have the means as he believes to invest in the property which might enable him to rent it out, cannot be taken into account by the Tribunal.

10.8. The onus is on the Appellant to make his case and satisfy the Tribunal in that respect. Based on the evidence put before it, the Tribunal finds that the Appellant has not shown that

the property is exempt under paragraph 2 of Schedule 3 of the Valuation act 2001. Based on the evidence put before it, the Tribunal finds that the property is capable of beneficial occupation and could be leased by a hypothetical tenant or used by the Appellant. The Respondent acknowledged after its inspection that the property is capable of occupation and taking into account its actual state, and a liquor licence still attaches to the property, acknowledged this in the revised NAV.

#### **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent, the valuation of the Property at a NAV of €10,000.

#### **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.