

Appeal No: VA23/5/0717

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

PHONE CARE AND REPAIR

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of
Property No. 2168957, Retail (Shops) at 41c St Michael's Square, Ballinasloe, County Galway.

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 2nd DAY OF MAY 2025

BEFORE

Martin Connolly - MAgrSc, MSc, MSCSI, FCInstArb

Member

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 17th day of October, 2023 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value '(the NAV)' of the above relevant Property (the Property) was fixed in the sum of €2,720.
- 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:

'The Valuation is incorrect

The floor area is recorded as 17.05 m2. the actual size is 7.6m2. The rent being paid of €360 per month is not reflection of revaluation'

- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €1,140.

2. RE-VALUATION HISTORY

- 2.1 On the 23rd day of September, 2022 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 €2,720.
- 2.2 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of €2,720.
- 2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st day of February, 2022.

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 The Appellant represented himself and the Respondent was represented by Mr Oliver Parkinson, Valuer, Tailte Éireann.
- 3.3 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 The parties are agreed as to the following facts.
- 4.2 The Property is a retail unit located in St Michael’s Square Ballinasloe.
- 4.3 Tenure is leasehold, with details of the rent set out in Appendix 1 (N/A to public). No evidence of the lease was provided.
- 4.4 Floor areas, which were in contention, are now agreed as follows:

Use	Floor	Area (m ²)
Retail Zone A	0	17.05
Total		17.05

5. ISSUES

- 5.1 The issue in contention is quantum. The NAV of the Property set out in the Valuation Certificate is €2,720, while the Appellant contends for an NAV of €1,140.

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 In the Notice of Appeal the Appellant contended that the size of the shop and the rent being paid, set out in Appendix 1 (N/A to public), was not reflective of the value.

- 7.2 In subsequent correspondence the Appellant submitted photographs of the Property and evidence of the rates being paid to Galway County Council and indicated agreement with the Respondent's estimate of area.
- 7.3 The Appellant did not file a response to the Respondent's précis.
- 7.4 The Appellant contended for an NAV of €1,140.

8. RESPONDENT'S CASE

- 8.1 Mr Parkinson on behalf of the Chief Operations Officer, Tailte Éireann, provided a précis of his evidence to include a description of the Property, a block plan, maps, photographs, the legal basis for the valuation, evidence of comparable properties and his estimate of NAV.
- 8.2 Mr Parkinson set out the description and location of the Property as outlined in Paragraph 4. St Michael's Square has a mix of users: retail; café and religious. There is a regular market held in the Square each Saturday.
- 8.3 In Mr Parkinson's view the Property is in good condition.
- 8.4 Mr Parkinson put forward evidence of three comparable properties to assist the Tribunal; two in St Michael's Square and one in Main Street, which he described as a better location.

NAV Comparison 1

Property No. 2168956

Address St Michael's Square, Ballinasloe.

Level	Description	Area (m ²)	NAV/m ²	Total NAV
0	Retail Zone A	17.25	€160	€2,760,00
0	Store	16.25	€34	€552.50
			NAV Rounded	€3,310.0

There is a similar property located beside the Property with a similar retail area but also an ancillary store.

NAV Comparison 2

Property No. 1084117

Address St Michael's Square, Ballinasloe.

Level	Description	Area (m ²)	NAV/m ²	Total NAV
0	Retail Zone A	13.70	€160	€2,192.00 ¹
0	Retail Zone B	11.50	€80	€920.00 ¹
0	Store	3.80	€20	€76.00
			NAV Rounded	€3,180.00

¹There was a mis print in the total NAV, Zone A and Zone B in the précis, which is corrected in the table above. The figure for NAV Rounded, €3,180, in Mr Parkinson's table was correct.

This is an adjacent retail unit, slightly larger than the Property but otherwise similar.

NAV Comparison 3

Property No. 1083993

Address Main Street, Ballinasloe.

Level	Description	Area (m ²)	NAV/m ²	Total NAV
0	Retail Zone A	28.22	€200	€5,644.00
			NAV Rounded	€5,640.00

This property is in use as a barber shop. It is larger than the Property and in Mr Parkinson's opinion is in a better location. Hence the higher Zone A NAV, €200/m².

9. SUBMISSIONS

- 9.1 There were no legal submissions. The Respondent cited Tribunal Judgement VA19/5//0869, ABP v Commissioner of Valuation, in support of his contention that the onus was on the Appellant to prove his case.

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 Galway County Council.
- 10.2 The Tribunal accepts the evidence in Mr Parkinson's précis that St Michael's Square is a good commercial area, albeit not as good as Main Street. Based on the photographic evidence submitted by both parties the Tribunal accepts Mr Parkinson's contention that the Property is in good condition.
- 10.3 The Appellant provided evidence of the rent being paid; see Appendix 1 (N/A to public). However, in the absence of lease detail this evidence is of no assistance to the Tribunal. The Appellant did not submit any comparable NAV evidence.
- 10.4 No evidence of Key Rental Transactions was put forward.
- 10.5 The Tribunal finds the evidence of comparable properties submitted by the Respondent, two in St Michael's Square at €160/m² Zone A and one in the superior Mins Street with a Zone A rate of €200/² helpful.
- 10.6 The Tribunal finds that in this appeal, as in all appeals before it the onus of proof, as submitted by Mr Parkinson, rests with the Appellant.
- 10.7 The Tribunal finds that the Appellant has not been able to demonstrate that the valuation level proposed by the Respondent is incorrect.

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.