

Appeal No: VA23/5/1446

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

SHUTTER FEVER PHOTOGRAPHY

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1362323, Retail (shops) at 30 Main Street, Charlestown, County Mayo

B E F O R E

Mr John Stewart - FSCSI, FRICS, MCI Arb

Deputy Chairperson

Mr Ray Finlay - FIPAV, MMIL, ACI Arb, TRV, MCEPI, PC

Member

Avril Sheridan - Solicitor

Member

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 7TH DAY OF MAY, 2025**

1. THE APPEAL

1.1 By Notice of Appeal received on the 19th 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 was fixed in the sum of €12,940.

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: *“I believe our business is rated incorrectly because our business sits at the corner of Main Street and Chapel Street, outside of the core business area of Charlestown. There are no other businesses beside us. Our neighbouring buildings are residential, closed and derelict. All the business and footfall happens at the other end of town.*

Nearby business that have closed in the last while include the bookmakers, the Riverside Restaurant and the Green Room. The neighbouring businesses are now takeaways, rather than retail.

Across the square on the other side of Main Street, which has car park access, a bus stop and an ATM nearby, are retail shops, chemist, butcher and off licence, all rated at the same rate as my business. Along the square, retail premises such as Home Savers, Fone Guyz and Connacht

Cleaning have similar footfall and access as our building, and are rated at a lower rate to my business.

Given the difference in traffic and footfall in various areas of the square, I believe that the rate valuation for my building is inappropriate, and should instead be rated at the lesser rate of €140 per sqm for Retail Zone A and €70 per sqm for Retail Zone B. I believe the upstairs, incorrectly classed as Office(s) should instead be rated as a lower Retail Zone due to its limited use, and the remainder of the space rated as Storage. This is a two-storey building used by a photography business. The ground floor comprises reception space and a studio, where clients come to have their photos taken.

The upstairs floor of the building (designated with a floor use of Office(s)) is incorrect. It is instead a multi-use space, and we use the space as best possible according to its suitability.

This space is not suited to client use. Due to its size, it is too small, and the ceilings are too low to use as a photography studio. Many of our family groups include people with limited ability, and accessing the upper floor via stairs is not possible.

Approx 13sqm of the upstairs space is used as a newborn baby and ecommerce photography studio. The remainder of the space is storage only, used to store photography equipment and studio props.

The upstairs floor has no heating, no hot water and the building does not have internet. It is unsuited to use as an office space and does not have any office space.”

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €9,697.

2. REVALUATION 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 €12,940.

2.2 A Final Valuation Certificate issued on the 15th day of September 2023 stating a valuation of €12,940.

2.3 The date by reference to which the value of the property, the subject of this appeal, was determined is the 1st day of February 2022.

3. THE HEARING

3.1 The Appeal proceeded by way of an oral hearing held remote via Zoom, on the 10th day of April 2025. At the hearing the Appellant Ms Susan Heffernan appeared in person, and Mr Sean Flynn in an observation capacity, and the Respondent was represented by Ciara Marron, MSCSI, MRICS of the Valuation Office.

3.2 In accordance with the Rules of the Tribunal, the parties had exchanged their respective reports and précis of evidence prior to the commencement of the hearing and submitted them to the

Tribunal. At the oral hearing, each witness, having taken the oath, adopted their précis as their evidence-in-chief in addition to giving oral evidence.

4. FACTS

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

4.2 The subject property is located on Market Square adjacent to Chapel street and Main Street Charlestown. The town has a population of 1,172 according to the 2022 census.

4.3 The subject property comprises a two-storey end of terrace premises similar to others in the immediate vicinity. The ground floor comprises a retail unit and the 1st floor is laid out as a studio/office.

4.4 The floor areas were agreed as follows:

Description	Floor	Area M₂
Retail zone A	0	37.18
Retail Zone B	0	41.00
Store	1	82.69
Total		160.87

5. ISSUES

5.1 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 The Appellants argued that the business and football in the centre of Charlestown is located between Collieran’s pharmacy and Spar/Post Office up to Casey’s Hardware. They added that

Market Square is considerably quieter with no football and little or no passing trade at its intersection with Church Road. They stated that a number of businesses had closed at this end of the town and many former commercial premises had been converted into residential housing.

7.2 They stated that since the opening of Charlestown Service Station and Centra in Bellaghy there had been a significant fall in passing trade and day-to-day retail trade had left Charlestown town centre. They argued that the town centre cannot compete with the offering and convenience of the large service stations and supermarkets with their extensive on-site parking facilities. They further argued that the proposed N17 bypass would compound the poor competitive situation of Charlestown Town Centre.

7.3 The Appellants stated that the first floor of the subject property was old and needed significant investment and lacked basic facilities such as heating, window upgrades and hot water. They argued that the 1st floor accommodation was not suitable or fit for office use as it was heated with Super Sers and there was a constant battle with dampness and leaks from the roof.

7.4 In relation to the calculation of rates the Appellants noted that rates were calculated on the basis of a potential rental value based on €500 per week however they stated that in 2019 prior to purchasing the property from a receiver the monthly rent for the previous six years had been €65 per week. They argued that the ageing condition of the subject property was vastly different to other properties in the village specifically Spar and that a lower rate should be adopted for the first-floor accommodation.

7.5 During cross examination the Appellants accepted that the zoning approach had been adopted for other properties in the town but did not agree that the subject property was in a pivotal location adding that footfall had fallen. They accepted that there were no other appeals in relation to the rates assessments for the town and argued that the first-floor accommodation comprised poor quality space and that a lower rate should be adopted for this accommodation.

8. RESPONDENT'S CASE

8.1 The Respondents were represented by Ciara Marron who described the location of the subject property as being in the centre of the town adjacent to Main Street and Chapel Street and that the subject property comprised a ground floor retail unit with first floor office accommodation. She provided external and two internal photographs one each for the ground floor and the first floor and she stated that the subject property was maintained to a high standard.

8.2 She reiterated the revaluation basis and its purpose, and the statutory provisions governing revaluation and confirmed valuation date as 1st of February 2022 and that the Valuation Certificate issued was for €12,940. She noted that the Appellant at appeal had sought a revised figure of €9,697.00 based on the grounds of appeal that the valuation was too high; business and football in the town centre had moved from the centre of Charlestown and the upper floor should be reclassified as it required substantial repair works.

8.3 She stated that the Appellant had not provided any evidence to support their opinion of value but had mentioned three properties mainly Casey's Hardware Main Street Charlestown with an NAV at €62,700 Collieran's Pharmacy Main Street Charlestown with an NAV at €35,000 both

valued at Zone A €160/m² whereas John Mahon T/A Spar also Main Street Charlestown with an NAV of €24,000 had been valued on a Zone A rate of €140/m². She argued that Charlestown was a small town in which all routes run through or past Market Square and Main Street and that the subject property was on a prominent position and had high visibility. She noted that two of the comparisons referred to by the Appellants were located on Main Street and valued at €160/m² whereas units outside the Market Square triangle had been valued at the reduced Zone A rate of €140/m². She noted that the Appellants had contended that the N5 bypass had disadvantaged the subject property however she stated that this effect would have been felt equally by all the properties in the town not just the subject property and that the subject property was valued relative to all other similarly circumstanced properties.

8.4 The Respondents stated that the net annual value had been established in accordance with Section 48(1) and (3) and Section 19 f(5) of the Valuation (Amendment) Act 2015 and that the subject property had been valued relative to the value of other properties comparable to that property on the valuation list in the rating authority area in accordance with correctness of value equity and uniformity. She added that properties which are similarly circumstanced are considered comparable and in addition to the relevant market evidence which underpins the valuation scheme this report also sets out comparative evidence to demonstrate both correctness fairness equity and uniformity have been achieved.

8.5 The Respondent provided three NAV comparisons with identifying photographs as follows:

8.6 Comparison 1 PN 5024167 Main Street Charlestown Co. Mayo F12 WK29

Level	Description	Comp	Area M ²	NAV € M ²	NAV
0	Zone A	NIA	75.35	€160	€12,056.00
0	Zone B	NIA	80.06	€80	€6,404.80
0	Zone C	NIA	76.97	€40	€3,078.80
0	Remainder	NIA	23.2	€20	€464.00
1	Shop	NIA	68.98	€55	€3,791.15
1	Office	NIA	86.89	€45	€3,910.05
1	Store	NIA	93.49	€45	€4,207.05
				Say	€35,029.25 €35,000

She stated the property was located on Main Street on the opposite side of the road to the subject property and close to Market Square and that the property had been valued at the same rate as the subject property. She noted that representations had been received however the property was not represented by an agent and no appeal to the Valuation Tribunal was made. She provided a map showing the relative location of the subject property and comparison number one.

8.7 Comparison 2 PN 1362330 Main Street Charlestown Co. Mayo F12 WF51

Level	Description	Comp	Area M ²	NAV € M ²	NAV
0	Zone A	NIA	80.51	€160	€12,881.00
0	Zone B	NIA	82.24	€80	€6,579.20

0	Zone C	NIA	79.73	€40	€3,189.20
0	Remainder	NIA	213.20	€20	€4,264.00
1	Store	GEA	1064.04	€18	€18,828.72
1	Office	GEA	590.34	€18	€10,626.12
1	Store	NIA	123	€45	€5,535.00
				Say	€62,763.52 €62,700

She stated the property was located on Main Street a short distance from the subject and that the property had been valued at the same rate as the subject property. She noted that no representations had been received, the property was not represented by an agent and no appeal to the Valuation Tribunal was made. She provided a map showing the relative location of the subject property and comparison number two.

8.8 Comparison 3 PN 1361971 Main Street Charlestown Co. Mayo

Level	Description	Comp	Area M ₂	NAV € M ₂	NAV
0	Zone A	NIA	54.66	€160	€8,745.00
0	Zone B	NIA	46.48	€80	€3,718.40
0	Zone C	NIA	10.12	€40	€404.80
1	Kitchen	NIA	13.63	€45	€613.35
1	Store	NIA	25.96	€45	€1,168.20*
					€14,649.75
				Say	€14,650

*Corrected in the judgement.

She stated the property was located on Main Street 66m from the subject and that the property on a prominent corner location had been valued at the same rate as the subject property and included a first-floor store. She noted that no representations had been received, the property was not represented by an agent and no appeal to the Valuation Tribunal was made. She provided a map showing the relative location of the subject property and comparison number three.

8.9 The Respondent stated that she had investigated all of the particulars of the appeal, considered both the grounds and evidence of the Appellant, and having considered these issues she stated she was of the opinion that the correct NAV for this property was €12,940 and she provided a valuation showing how it had been calculated.

Use	Area M ₂	NAV €/M ₂	NAV €
Retail Zone A	37.18	€160.00	€5,948.80
Retail Zone B	41	€80.00	€3,280.00
Store	82.69	€45.00	€3,721.05
			€12,949.85
		Say	€12,940

8.10 The Respondent concluded by stating that subject property comprised a retail ground floor and photographic studio with a first-floor office and the building had been refurbished to a high standard. She noted that the property was on a prominent corner location and that it had been valued in line with 20 properties in Charlestown. She noted that the subject property was the only property appealed to the Tribunal, and all had been valued at €160/M₂ noting that two properties had mistakenly been valued at €140/M₂ which were now subject to revaluation.

This concluded the Respondents direct evidence.

8.11 During cross examination the Respondent confirmed that two properties had been mistakenly valued at a Zone A rate of €140/M₂, but both have been referred back to Tailte to be corrected and amended to €160/M₂.

8.12 She also confirmed following a query from the Tribunal that there were no direct comparable rental properties in Charlestown as it was a small town with a large number of owner occupiers. She also confirmed that properties on the triangle in Charlestown had been valued on a similar basis at €160/M₂ noting that two properties had been valued at €140/M₂ and had been referred for rectification.

8.13 The Respondent confirmed that the properties had been valued on the basis of Zone A rent and not on a turnover basis.

8.14 Both parties provided closing statements which reiterated their early direct evidence.

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 Mayo County Council.

10.2 The Appellants did not provide any comparable rental evidence to support their contention that the valuation should be reduced. They referred to two units in Charlestown which had been valued at a rate of €140.00/M₂ however the Tribunal accepts the evidence from the Respondent that these two cases are being referred for rectification and will be revalued at €160/M₂.

10.3 The Appellants stated at the first-floor accommodation in the subject property was in a very poor state of repair however the Respondents produced a photograph which indicated that the quality of the accommodation was to a high standard and without any evidence to the contrary the Tribunal accepts the photographic evidence provided by the Respondent.

10.4 The Appellants claimed that the area adjacent to Market Square in Charlestown had suffered a downturn in business however as all of the other properties in the immediate were valued at the same rate the Tribunal does accept this argument. They claimed the effects of the opening of the

Charleston Service Station and Centra in Bellaghy had also damaged business in Charlestown however in the opinion of this Tribunal they would have had the same effect on the adjacent properties, and all had been valued at €160/M².

10.5 The Appellants stated that they had been paying a rent of €65 per week up to 2019 however they were unable to produce any documentary evidence to this effect.

10.6 Having carefully reviewed the claims and arguments put forward by the Appellant this Tribunal finds that they have not demonstrated to it that a reduction in the NAV is justified and accordingly the Tribunal finds that the valuation of €12,940 is confirmed.

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.