

**Appeal No: VA19/5/1698**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**The Hideout**

**and**

**APPELLANT**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the valuation of**

Property No. 2009549, Off-Licence, Pub at Local No/Map Ref:6 Tomhaggard, County Wexford.

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

**BEFORE**

**Gerard O'Callaghan -MRICS, MSCSI**

**Member**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 14<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 **€34,200**.

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: *Over the past ten years my turnover has decreased by approximately 40%. My current net turnover averages in the region of €100,000. My husband ran our business and sadly he passed away in January of this year which has had a negative effect on the business and I anticipate that the annual turnover will continue to decrease. I live in a small rural village and do not have street lighting outside the pub which means that I have to provide extensive lighting outside the premises. Also, we do not have the benefit of public transport in the area and therefore have to provide transport for our customers, otherwise we could shut the doors.*

*Considering the decrease in turnover since our valuation previous to the current valuation, I feel that our rates should be considerably less than the rates we are currently paying and reflect the decrease in our turnover.*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €465.

## **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 €34,200.

2.2 A Final Valuation Certificate issued on the 10<sup>th</sup> day of September, 2019 stating a valuation of €34,200.

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 The parties are agreed as to the following facts.

4.2 The Hideout Bar is located just in Tomhaggard village in Co. Wexford which is a rural village and parish with a population of 723. The property is situated approx. 8.3 km northeast of Kilmore Quay, 14 km south/southwest of Wexford Town, 11 km southwest of Rosslare Harbour and approx. 44 km south east of New Ross.

4.3 The subject property is a detached single storey public house with a front and back bar, stage area, stores, kegroom and customer toilets.

4.4 The floor areas are not in dispute and no measurements were provided by either party.

4.5 The property is held on a Freehold Title.

## **5. ISSUES**

The issue to be determined here is one of quantum. The Appellant states that the valuation is incorrect.

## **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 Appellant, Ms. Patricia Lawlor, stated in her Appeal that the property should have an NAV of €465. No methodology or comparative evidence was provided in support of this Valuation.

7.2 The Appellant provided an accountant's statement of annual turnover inclusive of VAT for the period September 1<sup>st</sup> to August 31<sup>st</sup> for the 4 years 2019 to 2023 which included the period of the covid pandemic. (See Appendix 1., N/A to public)

7.3 An excel spreadsheet outlining turnover for the years from 2006 to 2023 was also provided. (See Appendix 2., (N/A to public)

7.4 The Appellant stated that the business turnover suffered as a result of her husband passing away.

7.5 The Appellant stated that the subject property does not benefit from public lighting or public transport and that the business is burdened with significant costs in having to provide external lighting and transport to customers.

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

8.1 Mr. Kevin Doherty of Tailte Éireann acted on behalf of the Commissioner of Valuation as Respondent.

8.2 The Respondent proposed an amended valuation of €7,350, based upon fair maintainable trade (FMT) which was deduced by analysing the trading data provided and the emerging tone of the list in conjunction with an established method of valuation, is correct.

8.3 The Respondent offered a description of the premises with internal and external photographs.

8.4 The Respondent stated that the Appellant's opinion of NAV of €465 in the Notice of Appeal does not reflect the FMT for the business. Mr. Doherty further stated that the Appellant has not put forward any evidence of other similar circumstanced properties within the rating authority area in order to support this opinion of NAV.

8.5 The Commissioner having analysed trading figures, rents and other financial information gathered from Public House businesses in Wexford County Council area proposed a shortened method of Valuation that ensures each property is valued by reference to Section 48 and correctness, equity and uniformity for all ratepayers is achieved as prescribed by Section 19(5).

8.6 The shortened method entails applying percentages to various income streams to arrive at the net annual value. The relevant percentage deemed appropriate to apply to the Fair Maintainable Trade (FMT) of the subject property is 7%, to reflect turnover greater than €100,000. The relevant percentage in the scheme for properties turning over less than €100,000 is 6%.

8.7 The Respondent provided four NAV comparisons which were all rural Public House situated in County Wexford involved in drink sales only. All the properties were valued by reference to the Commissioners shortened method of valuation which involved a percentage of the turnover in order to derive the NAV. See table of 4 properties below

<b>Property No.</b>	<b>Location</b>	<b>Description</b>	<b>NAV</b>
2009548	Townhaggard	Public House	€8400
2009284	Killinick	Public House	€5400
2009129	Bridgetown	Public House	€3600
2009246	Kilcowan	Public House	€5700

8.8 A rate of 7% of FMT applied to the Townhaggard property with the other 3 subject to a 6% rate on FMT

8.9 The Respondent analysed the trading data for years 2014 to 2017 inclusive and based on the figures provided deemed that the FMT net of VAT was €105,000. Applying a figure of 7% to the Respondent's pinion of FMT, a revised NAV of €7350 was proposed.

## **9. SUBMISSIONS**

9.1 No legal submissions were made by either party.

## **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 Wexford County Council.

10.2 There was no disagreement between the Applicant and Respondent regarding the nature, condition or size of the subject property.

10.3 The Tribunal agrees with the Respondent that the Applicant failed to offer any evidence to support their opinion of NAV at €465.

10.4 The Respondent in their Précis accepted the trading data provided by the Respondent and following review reduced the NAV from €34,200 to €7,350. The Respondent outlined trading figures over 4 years from 2014 to 2017 with an annual average turnover of €94616.50 after deducting for VAT. The Respondent did not outline how the FMT of €105,000 was calculated.

10.5 The Tribunal finds that the NAV should be calculated by reference to trading data for the 4 years prior to the Valuation date of September 15<sup>th</sup>, 2017. The Tribunal has analysed the data provided and has calculated that the average annual turnover net of VAT for the period is €96162.58. Applying the Commissioners scheme of Valuation as outlined whereby NAV is calculated by applying a percentage of 6% to turnovers under €100,000 gives an NAV of €5769.75.

## **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €5770.

**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.