

Appeal No: VA22/2/0009

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

THE GALWAY COACH STATION

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 2199877, Property Type: Bus Depot and Carpark, Address of Property:
Fairgreen Road, Forster Street, County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 12TH DAY OF JUNE, 2025**

BEFORE

Frank O'Grady – MA, FSCSI, FRICS

Member

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 30th day of May, 2022 the Appellant appealed against the determination of the Respondent pursuant to which the rateable value of the above relevant Property was fixed in the sum of €480.
- 1.2 The valuation of the Property falls to be determined from a decision made by the revision manager under section 28(4) of the Valuation Act 2001 as amended ('the Act') that a material change of circumstance occurred since a valuation under section 19 of the Act was last carried out in relation to the rating authority area in which the Property is situate. Accordingly, the value of the Property must be ascertained by reference to values, as appearing on the valuation list for Galway City Council rating authority area wherein the Property is situated of other properties comparable to the Property.
- 1.3 The sole ground of appeal as set out in the Notice of Appeal is that the valuation of the Property is incorrect as it does not accord with that required to be achieved by section 49 of the Act because:

“Basement car spaces at level minus 1 and level minus 2 valued at ground floor rates”

- 1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €370.

2. VALUATION HISTORY

- 2.1 On the 26th day of April, 2018 an application was made to the Respondent for the appointment of a revision manager to exercise powers under Section 28(4) of the Act in relation to the Property on the basis that by reason a material change of circumstances had occurred since a valuation under Section 19 was last carried out in relation to the rating authority area of Galway City Council, the valuation of the Property ought to be amended.
- 2.2 On the 16th day of March, 2022 a copy proposed valuation certificate issued under section 28(6) of the Act in relation to the Property was sent to the Appellant indicating a valuation of €480.¹
- 2.3 A final valuation certificate issued on the 3rd day of May, 2022 stating a valuation of €480.

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 property is located on the Fairgreen Road – Forster Street junction in Galway city centre, just 350m from Galway Ceannt train Station.
- 4.3 The subject is a private coach station with 136 underground car parking spaces, concourse and canopy. The overhead offices and car park at level -2 are not included in the valuation of the relevant property.
-

4.4 The property is held freehold.

4.5 The floor areas are agreed between the parties

-1	Car Spaces	136
0	Canopy	534.91m2
0	Canopy	769.67m2
0	Concourse	<u>789.78m2</u>
	Total	2230.36m2

5. ISSUE

The matter at issue is quantum.

6. RELEVANT STATUTORY PROVISIONS:

6.1 All references to a particular section of the Valuation Act 2001 ('the Act') refer to that section as amended, extended, modified or re-enacted by the Valuation (Amendment) Act, 2015.

6.2 Where a property falls to be valued for the purpose of section 28(4) of the Act that value is ascertained in accordance with the provisions of section 49 (1) of the Act which provides:

“(1) If the value of a relevant property (in subsection (2) referred to as the “first-mentioned property”) falls to be determined for the purpose of section 28(4), (or of an appeal from a decision under that section) that determination shall be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situated in, of other properties comparable to that property.

(2) For purposes of subsection (1), if there are no properties comparable to the first-mentioned property situated in the same rating authority area as it is situated in then-

(a) In case a valuation list is in force in relation to that area, the determination referred to in subsection (1) in respect of the first-mentioned property shall be made by the means specified in section 48(1), but the amount estimated by those means to be the property's net annual value shall, in so far as is reasonably practicable, be adjusted so that amount determined to be the property's value is the amount that would have been determined to be its value if the determination had been made by reference to the date specified in the relevant valuation order for the purposes of section 20.

7. APPELLANT'S CASE

7.1 Mr. Oisín O'Brien of Workcast Ltd. submitted the appeal on behalf of the Appellants. He had stated that the Valuation Office had based their valuation on 168 underground car spaces and this matter has now been clarified by the Respondent. There are a total of 168 spaces in the development, 136 at the basement or sub floor -1, and the balance at sub floor -2, and the lower floor of 32 spaces are attached to the overhead office accommodation, not part of the relevant property.

7.2 He states that the basement car spaces should have been charged at a rate of €127/space.

7.3 Mr O'Briens opinion of value is

136 spaces @ €127/space	€17,272
9 Bus spaces	€2550.52
Canopy	€2551.50
Concourse	€720
WCs	€4576
Less Oval Stair	-€504
Less	-€512
Part Concourse	<u>€1152</u>
NAV	€27,806

7.4 He had included an extract from the Valuation Office valuation report which detailed the basis of NAV/Comparison analysis as follows:

Subject property

136 spaces @ €200/space

Bus spaces under canopy 769.67m² @ €20/m²

Concourse 789.78m² @ €38.07/m²

Canopy 534.91m² @ €10/m²

as the data used to arrive at the Valuation figure;

Comparison 1: Subject property pre-revision – agreed with agent in 2009 – NAV €440

Car Spaces	168 @ €200/space	
Bus spaces under canopy	398.52m2m@ €20/m2	
Concourse	707m2 @ €37.70/m2	
Canopy	255.15m2 @ €10/m2	
Total		€69,411.05
NAV @ 0.63%		€437.29
NAV		€440

Comparison 2:

PN 2163654 opposite subject

Car park Ground Floor and Lower Ground Floor 245 spaces @ €305/space

Comparison 3:

PN 1158199 opposite subject

Car park Ground Floor and Lower Ground Floor 336 spaces @ €250/space

Basement 70 spaces @ €127/space

Comparison 4:

PN 1153869 City Corrib Centre

Multi storey Car park 1A-5 plus roof 584 spaces @ €241/space

7.7 Mr O'Brien is of the opinion that all the car spaces in the subject property are basement spaces and be assessed at €127/space.

8. RESPONDENT'S CASE

- 8.1 Mr Andrew Cremin of Tailte Éireann submitted a precis of evidence on behalf of the Respondent. He confirmed the location, description, condition, title and he agreed floor areas and supplied photos and block plan of the subject.
- 8.2 He confirmed the disputed matter of the number of car spaces at 136 which was amended on revision in 2009. There has been an extension to the concourse, canopy and an addition of three bus parking spaces since last revised which have been considered on the current revision. The NAV per m2 per parking space has remained unchanged.
- 8.3 He stated that as evidence of equity and uniformity, properties which are similarly circumstanced are considered comparable.
- 8.4 To support his case, 4 NAV comparisons were presented (Appendix 1, N/A to public)

To summarise

- (i) PN 2199877 Subject property pre revision
168 spaces @ €200/space.

- (ii) PN 2163654. GF and lower level car park. NAV € 470
245 spaces @ €305/space.

- (iii) PN 1158199 Multi- storey car park 406 spaces NAV €585
GF and Upr. levels 336 spaces @ €250/space
2 Floors @ Basement levels 70 spaces @ €127/space

The above comparison was quoted by Mr O'Brien requesting a rate of €127/space for all basement spaces, however the reduced NAV is reflective of poor condition, limited capability for use, security issues and limited income potential. These facts were agreed and accepted by the Appellants agent in the 2009 revision.

- (iv) PN 1153869 Multi-storey car park 584 spaces NAV €888.82
1A – 5 floors and roof level @ €241.58/space

8.5 Mr Cremin stated that the onus of proof was on the Appellant to provide evidence that the valuation should be amended. No comparable evidence was introduced by the Appellant.

8.6 He confirmed that in his opinion the correct NAV for this property is €480.

-1	Car Spaces	136 @ €200/space	€27,000
0	Canopy	534.91m2 @ €10/m2	€5,349.10
0	Canopy	769.67m2 @ €20/m2	€15,393.40
0	Concourse	789.78m2 @ €37.07/m2	€29,277.14

Total NAV	€77,219.64
@ 0.63%	€486.48

RV €480

8.7 In summary Mr Cremin confirmed the Material Change of Circumstances (MCC) has occurred. The issues in dispute as per the Appellants notice of appeal and his precis submission have been addressed. The number of car spaces is correct at 136 spaces.

9. FINDINGS AND CONCLUSIONS

9.1 On this appeal the Tribunal has to determine whether the value of the Property accords with that which is required to be achieved by section 49 of the Act, namely a value that is relative to the value of other properties on the valuation list of Galway City Council rating authority area.

9.2 The Tribunal has examined the particulars of this case and the written submissions put before it, Mr. O'Brien seeking a reduction in the NAV on behalf of the Appellant and Mr. Cremin for the Respondent who sought an NAV of €480 as being fair and reasonable in accordance with the Valuation Acts.

9.3 The matter in dispute was quantum, in particular whether the rate per car space applied by the Respondent to the basement spaces was equitable. Mr O'Brien was of the opinion that all basement spaces should be valued @ €127/space and therefore the Appellants car park had been overvalued.

9.4 Mr. Cremin demonstrated clearly that Mr. O'Brien was mistaken and that the rate of €127/space had been applied only to one particular car park due to specific circumstances including access, security and flooding. In addition he supplied information on several other car parks that had been valued between €200 - €305 NAV /space to include basement parking spaces.

9.5 The matter of the number of car spaces included in the relevant property has also been clarified by Mr Cremin and evidence was produced to this affect, and the agent for the multi storey car park confirmed the reduced NAV was due to particular limitations with the building.

9.6 As no evidence was put forward regarding the valuations attributed to the remaining parts of the relevant property the Tribunal considers that the values are accepted by the Appellant.

10. DETERMINATION:

10.1 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.