

Appeal No: VA22/2/0018

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

IRISH FIBRE CRAFTERS

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1080414, Property Type: Retail (Shops), Address of Property: Lot 1, The Square, Ardrahan, County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 6TH DAY OF JUNE 2025**

BEFORE

ANNAMARIA GALLIVAN - FRICS, FSCSI, MPhil SEE

Tribunal Member

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 27th day of June, 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 €15.
- 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 the 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:

(b) Details stated in the relevant Valuation are incorrect.

The description is for a shop. This is not a shop, but a weaving studio.

- 1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of € 11.00 (on Notice of Appeal) and €4.00 (at Representation stage and Appellants Submission).

2. VALUATION HISTORY

- 2.1 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 County Council.

- 2.2 On the 26th day of November 2021 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 € 15.00.

- 2.3 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation manager did not consider it appropriate to provide for a lower valuation.

- 2.4 A final valuation certificate issued on the 02nd day of June 2022 stating a valuation of € 15.00.

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 subject property is located in Ardrahan, Co Galway.

4.3 The property should be included on the valuation list.

5. **ISSUE(S)**

5.1 The sole issue arising in this appeal is the quantum of the valuation. The Appellant contends for a Net Annual Value of € 11.00 (in the notice of appeal) and €4.00 in the precis, whilst the Respondent Valuer contends for a Net Annual Value of € 15.00

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 Section 3(1) of the Act, so far as material to this appeal, defines "material change of circumstances" as meaning a change of circumstances that consists of

(a) the coming into being of a newly erected or newly constructed relevant property or of a relevant property, or

(b) a change in the value of a relevant property caused by-

(i) the making of structural alterations to that relevant property, or

(ii) the total or partial destruction of any building or other erection which forms part of that relevant property, by fire or any other physical cause, or

*(c) the happening of any event whereby any property or any part of any property **begins**, or ceases, **to be treated as a relevant property**, or*

(d) the happening of any event whereby any relevant property begins, or ceases, to be treated as a property falling within Schedule 4, or

- (e) property previously valued as a single relevant property becoming liable to be valued as 2 or more relevant properties, or*
- (f) property previously valued as 2 or more relevant properties becoming liable to be valued as a single relevant property, or*
- (g) the fact that the relevant property has been moved or transferred from the jurisdiction of one rating authority to another rating authority, or*
- (h) relevant property or part of any relevant property becoming licensed or ceasing to be licensed under the Licensing Acts 1833-2011.*

6.3 If a revision manager is satisfied that a material change of circumstances as defined by section 3 of the Act has occurred since a valuation under section 19 of the Act was last carried out in the rating authority area in which the Property is situated, the revision manager has power under section 28(4) of the Act to do, as follows:

“28. (4) (b) if that property does not appear on the said valuation list and it is relevant property (other than relevant property falling within Schedule 4 or to which an order under section 53 relates), do both of the following:

- (i) carry out a valuation of that property, and*
- (ii) include that property on the list together with its value as determined on foot of that valuation.”*

6.4 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 situate 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 Ms King submitted a précis of evidence to the Tribunal which comprised of a short one page written document.
- 7.2 The Appellant commenced by stating that the property should be included on the valuation list, confirming it was listed previously.
- 7.3 In her submission Ms King stated that the property is listed as a "shop" but instead is a working studio and craft gallery. The Appellant is of the opinion, considering the use, that the valuation is excessive.
- 7.4 It is the Appellant's evidence that, apart from the subject weaving studio, the village of Ardahan has no other businesses and no community activity. The Appellants pinioned that the studio supports the work of other crafters in the area and that locals watch traditional weaving and hand spinning.
- 7.5 In developing her argument, Ms King explains that the valuation has increased about 500% for the building. It is her opinion that this is an unsustainable amount for the business to pay. Ms King calculated that an alternative valuation should be a rate of approximately €4.00 as reasonable considering the current use of the space.
- 7.6 Ms King referred to one in number comparison, a retail craft enterprise in Kinvarra, stating the rates are approximately €7.50. being strictly a retail business with much

more tourist traffic. She states that there are no other business in Ardrahan with which to compare.

7.7 Ms King also contended that there are no longer other businesses operating in Ardrahan village. Expanding that the Post Office closed the previous year and both pubs no longer operate, partially due to the promotion of the Wild Atlantic Way, the tourist traffic travels down the coast road and there is very little foot traffic in Ardrahan.

7.8 Ms King closed by stating that “if this rates valuation for my business goes ahead, I am looking at a strong possibility of closing the doors, resulting in nothing in the Ardrahan community and its residents”.

8. RESPONDENT’S CASE

8.1 Mr. Terry Devlin, Valuer for the Respondent, submitted a précis of evidence to the Tribunal containing the Standard Declaration and Statement of Truth in accordance with Rule 41 of the Valuation Tribunal (Appeals) Rules 2019. In his précis, which contained extensive text supplemented by a map, a block plan and photographs, he outlined the basis for revision valuations and provided an overview of the location, description, size and other aspects of the Property. He also outlined the appeal history and the earlier representations stage of the process.

8.2 In his précis, Mr Devlin described the subject property is located in Ardrahan, Co Galway, on the R458, 7.5 km to Kinvarra, 11km from Gort on the R458 and 9.4km from Kinvarra on the R347. The village is served by Ardrahan train station is 850m from the subject with routes to Galway City Centre and Ennis Co. Clare and two bus stops on both sides of the junction connecting to Cork, Limerick and Galway cities. Neighbouring units include the local Garda Station, a local pub, surface car park with approximately ten car parking spaces and a bus stop, and a mix of terraced and semi-detached houses.

8.3 Mr Devlin described the subject property as situated on the ground floor of a two-storey detached building in the village. He further described the building as an imposing detached property with a cut stone facade and a painted traditional shopfront with large

timber framed windows and a double door entrance and slate roof. There is another vacant unit at the rear of the ground floor and two other occupiers on the first floor. Externally, the building and subject unit is well presented and appears in good condition. The property was entirely rebuilt from 2009, 2010 in concrete block walls and reinforced concrete ceilings/floors. Internally, on the ground floor, the subject unit has polished concrete floors, and the walls are exposed concrete blockwork. Some of the walls are plastered and painted. The ceiling consists of exposed concrete slabs with lighting hung from it. He described the unit in good condition.

8.4 Mr Devlin confirms that the floor areas are not in dispute. Ground floor shop of 56.77 SQM.

8.5 Mr Devlin evidenced that the original RV on the property was €30.47 for what was once a small shop and filling station with one occupier. The original property had been demolished and rebuilt in its current state which now contains four units and occupiers, including the subject property.

8.6 Mr Devlin explained the subject revision as carried out on foot of a Material Change in Circumstances as a result of the redevelopment of the subject property. The subject property is part of a recently built property, reconstructed on the site of the original property which was a small shop and filling station with one occupier. The original Rateable value (RV) was €30.47 pa for the entire property, prior to this revised valuation.

8.7 Mr Devlin put forward three NAV comparisons:

Comparable No 1: PN. 5017870: Hair Inc. Ballindereen, Kilcolgan, Co. Galway.

Ground floor shop of 45.6 SQM: NAV/SQM: €55.00 RV €12.00

Comparable No 2: PN. 5017869: Evolve Massage and Wellness Clinic. Ballindereen, Kilcolgan, Co. Galway.

Ground floor shop of 39.9 SQM: NAV/SQM: €55.00 RV €11.00

Comparable No 3: PN. 2205516: Sylvia's Saddlery, Georges Street, Gort, Co. Galway
Ground floor shop of 32.32 SQM: NAV/SQM: €47.50 RV €7.00

Mr Devlin describes the comparisons listed above in reference to the subject property as being similarly circumstanced. Comparisons 1 & 2 are both in the nearby village of Ballindereen, southwest of Kilcolgan, on the road to Kinvarra. They are deemed most appropriate in terms of similar tertiary, peripheral location and modern build in a village environment as is the subject property.

- 8.8 Mr Devlin points out that the onus is on the Appellant to show that the valuation is incorrect as upheld by VA00/2/032 Proudlane Ltd t/a Plaza Hotel, VA07/3/054 William Savage Construction, VA09/1/018 O'Sullivan's Marine Ltd which were Tribunal decisions.

- 8.9 Mr Devlin contends for an NAV for the property

Level	Use	Area (sqm)	NAV € (sqm)	NAV €
0	SHOP	56.77	55.00	€ 3,122.35
Total NAV				€ 3,122.35
NAV @ 0.05%				€ 15.61
Rateable Valuation				€ 15.00

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 County Council rating authority area.
- 9.2 In rating appeals brought by lay Appellants (ratepayers who are not professionally represented) the role of the Tribunal and its scope of power may be unclear. The jurisdiction of the Tribunal is independent and is solely concerned with the correct and equitable determination of the valuation. The basis of the valuation is the net annual value of the property having regard only to other comparable net annual values and

with regard to the physical circumstances prevailing at the date of the Valuation Certificate.

- 9.3 The process for an Appellant in dealing with their appeal is provided for on the Valuation Tribunal website, along with the relevant rules applicable. These Rules provide guidance on all aspects of the process, and outline what is usually expected to be comprised in a summary of evidence, that is to be submitted to the Tribunal for consideration. Previous judgments of the Tribunal are listed on the website.
- 9.4 Accordingly, in this Determination, the Tribunal has examined and reviewed the evidence put forward by the Appellant to ascertain if this persuades, on valuation grounds, that the NAV proposed by the Respondent is to be changed, because the onus in rating appeals rests with the Appellant to prove their case.
- 9.5 The Appellant, in her précis submission, has referred to an increase of 500% to the rateable value and that the valuation is excessive, considering its use. The revision is carried out on foot of a Material Change in Circumstances as a result of the redevelopment of the subject property. The subject property is part of a recently built property, reconstructed on the site of the original property which was a small shop and filling station with one occupier. The original Rateable value (RV) was €30.47 pa for the entire property, prior to this revised valuation. Accordingly, the previous RV no longer exists and therefore the related rates paid, which the Appellant is comparing with, do not apply and no longer reflect the new property.
- 9.6 Ms King has made various points concerning issues ranging from affordability of the rates to the isolated nature of the unit; lack of profile to attract passing trade; challenges for her customer base; lack of adjacent businesses to attract footfall; the jurisdiction of the Tribunal is confined in this type of appeal to consider that the subject property has been fairly assessed in line with comparable properties in this location on the Valuation List.
- 9.7 The onus of proof lies with the Appellant. The Tribunal notes that the Appellant produced no comparator properties to assist the Tribunal in the event that she failed to persuade her opinion in relation to the valuation methodology. Rule 39 (f) states that

‘Any précis of evidence on behalf of any party as to the value of the property the subject of the appeal must include particulars of - the comparator properties that he or she considers to be similarly circumstanced to the property the subject of the appeal and relevant to the assessment of its net annual value and giving such details of the comparators as specified in subparagraphs (i) to (v) above’. The Tribunal notes that the Appellant failed to produce any comparators which she considered to be similarly circumstanced, and the use of the word ‘must’ in Rule 39 when it refers to the details which should be in a Précis of Evidence.

- 9.8 No evidence has been provided by the Appellant other than the mention of a retail craft enterprise in Kinvarra that she was a member of, and the “rates” paid there were approximately €7.50. This is unsupported by reference to the NAV comparables available to the Tribunal.
- 9.9 Other issues mentioned in the Appellant’s précis refer to the local economy and the economic wellbeing of Ardrahan village. The Appellant cites the area as a disadvantaged location as a factor to depress the rental value, but on review of the Respondent Valuer’s comparables, it is believed that these broadly reflect other remote rural locations in the County. Similarly, the lack of facilities are not wholly unique features to this property and should be accommodated in the chosen rate per square metre, to be applied in the valuation.
- 9.10 The Tribunal is of the view that in relation to these matters the onus of proof lies on the Appellant and in the absence of that type of evidence the Tribunal considers that the Valuation should stand on the basis of the quantum arising from the comparisons offered. Therefore, the Tribunal cannot find any reasons to dispute the valuation made by the Respondent, having considered, in detail, the grounds of appeal and all the evidence submitted by the Respondent Valuer indicating equity and uniformity of his approach from the unit value rates adopted for comparable properties. The Property has been correctly assessed in the opinion of the Tribunal.

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.