

**Appeal No: VA23/5/0301**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**DALYS ELECTRICAL**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**  
Property No. 2196716, Retail (Shops) at Chapel Lane, Tuam, County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 5<sup>TH</sup> DAY OF JUNE 2025**

**BEFORE**

Mr Frank O'Grady - MA, FSCSI, FRICS.

**Member**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 11<sup>th</sup> day of October 2023 the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €6,210.

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: *“Listed as retail(shops) and is in fact a basement unit used for storage only – no retail.”*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €4,761.

## **2. RE-VALUATION HISTORY**

2.1 On the 23<sup>rd</sup> 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 €6,900.

2.2 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 of the Property was reduced to €6,210.

2.3 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023 stating a valuation of €6,210.

2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1<sup>st</sup> 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 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 Chapel Lane close to the junction of Egan's Lane, c.170 metres east of Main Street, close to Tuam Shopping Centre and Tuam town centre. Tuam is 35km. from Galway City and has a population of 9,647.

4.3 The floor areas agreed between the parties

Zone A 30.09 sq.m.

Zone B 31.11 sq.m.

Zone C 27.51 sq.m.

Zone D 28.63 sq.m.

Total floor area 117.35 sq.m.

4.4 The development is a 3-storey building with 3 units at lower ground floor level, 3 retail units at upper ground floor and a suite of offices on the top floor.

4.5 The subject is set back from Chapel Lane and approached via a set of steps and an enclosed walkway. The unit has a recessed frontage of 3.44 metres to Chapel Lane.

4.6 The unit is held under lease from July 2023 at €5,200 pax.

## **5. ISSUES**

The issues before the Tribunal are Categorisation and 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.”

provides for the factors to be considered 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 Mr. Pat Daly as a lay Appellant is of the opinion that the assessment is excessive, that the unit is occupied and used as a store, having formerly been a gym and his estimation of NAV is €1,887.68. He provided a breakdown of the figure:

128.89 sq.m. x €20/sq.m. = €2,577.80

Less Allowance                      - €690.12

Total                                      €1887.68

This figure can be amended to reflect the agreed change in floor areas to 117.35 sq.m. to €1,656.88. No other information was provided by Mr. Daly.

## **8. RESPONDENT’S CASE**

8.1 Ms. Valerie Bradshaw on behalf of the Respondent submitted her precis as her evidence in chief and after amending the floor areas to the agreed level of 117.35 sq.m. confirmed agreement on the description, location, title and offered photographs of the property and comparisons. She stated that the property was a retail unit similar to the adjoining unit and was assessed as such.

8.2 She stated that NAV has been reduced from €6,210 to €6,050 to reflect the agreed floor areas.

8.3 To assist her case 3 KRT comparisons and 3 NAV comparisons were provided as detailed in Appendix 1 (N/A to public).

Key Rental Transactions.

KRT 1. PN 5018795,	Shop (Hair Salon)	59.71 sq.m.	NAV €6,780	OMRV €122/sq.m.
KRT 2. PN 2178234	Shop (Fast Food Take Away)	43.03 sq.m.	NAV €4,260	OMRV €332.31/sq.m.
KRT 3. PN 2178220	Shop (Fashion)	39.68 sq.m.	NAV €9,300	OMRV €196.57/sq.m.

NAV 1. PN 2196715	Shop unit	126.2 sq.m.	NAV €5,970	Zone A	€120/sq.m.
NAV 2. PN 2184447	Shop unit	37.92 sq.m.	NAV €3,950	Zone A	€120/sq.m.
NAV 3. PN 2179682	Shop unit	38.2 sq.m.	NAV €4,060	Zone A	€120/sq.m.

8.4 Ms. Bradshaw surmised that the property was built as a retail unit and was formerly occupied as a gym. The adjoining property PN 2196715 is also valued as a retail shop and zoned like the other comparable properties at E120 ITZA with a 10% allowance applied to reflect restricted visibility of the unit.

8.5 The Respondent stated that no comparable evidence has been provided to justify the change in the categorisation or a reduction in the valuation.

8.6 Ms. Bradshaw requested that the valuation of E6,050 be entered in the Valuation List as representing the NAV for the subject property in accordance with S.48 of the Valuation Act 2001 and the requirements of S. 19 (5).

## **9. SUBMISSIONS**

9.1 There were no legal submissions.

## **10. FINDINGS AND CONCLUSIONS**

10.1 On this appeal the Tribunal must determine the value of the Property 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 Commissioner of Valuation's classification of property is normally in accordance with the planning permission granted when the property was constructed. In this case the use of the property for storage is at the occupier's discretion and no alterations or works have been carried out to alter the building and since the adjoining property, which is similar in style is used for retail purposes there is no grounds to justify a change in the category of the unit.

10.3 The Appellant did not provide any valuation or methodology of valuation in this case and as stated by the Respondent when referring to other Tribunal cases, the onus of proof rests with him to demonstrate, through cogent evidence that the Respondent has erred in her approach to the valuation.

10.4 The information submitted by the Appellant did raise issue with the allowance used by the respondents in arriving at the NAV. The Tribunal is aware that fairness and equity should apply in all cases and on analysis of both the NAV and KRT comparisons provided it is evident that there should be a greater visibility allowance in this instance as the retail unit has no actual frontage onto Chapel Lane.

#### **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal allows the appeal and decrease the valuation of the Property as stated in the valuation certificate to €5,050.

#### NAV Calculation

Use	Floor area Sq.m.	€ NAV/sq.m.	NAV €
Retail Zone A	30.09	120	3,611.86
Retail Zone B	31.11	60	1,866.60
Retail Zone C	27.51	30	825.37
Remainder	28.63	15	<u>429.47</u>
Less Visibility Allowance 25%			€1,683.32
Total NAV			€ 5,049.97
NAV say	€5050.00		

**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. .