

Appeal No: VA20/1/0003

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

MIKE WALSH BUTCHERS

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1121906, Property Type: Retail (Shops) Address of Property: 51 Chapel Street,
Athenry. Loughrea, County Galway

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 23rd DAY OF JULY 2025**

BEFORE

Peter Stapleton - FSCSI, FRICS, Dip Arb

Deputy Chairperson

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 7th day of February, 2020 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 €43.
- 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:

"The shop was measured and they included separate work area. There is a mortgage of 900.00 a month which is barely affordable. The council erected bollard outside which prevents parking and cut my income in 2.

I just can't afford this because my income is cut in 2 with no parking because of council bollards. The work area in the back is not a part of the shop and is partitioned off. I would beg of you to help me with this or mind and 3 more jobs will be under threat."

- 1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €13.

2. VALUATION HISTORY

- 2.1 On the 17th day of May, 2016 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 of 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 29th day of November, 2019 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 €43.
- 2.4 A final valuation certificate issued on the 14th day of January, 2020 stating a valuation of €43.

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 situated on Old Church Street in Athenry Town on The Square and Church Street Junction. The surrounding area is mixed commercial use, specifically food and beverage occupiers including The Hop Inn, China Palace and J. Glynn. Other neighbouring occupiers are a pharmacy, menswear shop and tourist shops. The Property has a good profile to the street.

4.3 The Property is a double fronted retail unit with glass frontage. To the front of the Property there is a retail element, and to the rear is a store and meat preparation area. The unit is in good condition throughout. The retail element has tiled floors, suspended ceiling, and fluorescent lighting.

4.4 Floor Areas

Ground floor shop	40.70 sq m
Ground floor store	<u>80.28 sq m</u>
Total	<u>120.98 sq m</u>

4.5 Internal layout. Photographs have been submitted to the Tribunal. These photographs support the description in 4.3.

4.6 The Property is freehold.

5. ISSUE

The issue in this Appeal is one of the quantum of the valuation of the Property. In the Notice of Appeal the Appellant contended for the valuation of the Property to be reduced to ‘as previous’. The Respondent has requested the Tribunal to affirm the RV at €43.00.

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 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 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 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 to 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 amend the valuation of that property as it appears on the list.

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:

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.

7. APPELLANT’S CASE

7.1 The Appellant makes the case that the separate work area was included in the assessment of the property, that there is a mortgage on the Property which is barely affordable to the Appellant and that the Council erected bollards outside the Property which prevents parking and has reduced the Appellants income by a half.

7.2 No further material information was provided, neither were any comparators of any kind.

8. RESPONDENT’S CASE

8.1 The Respondent was represented by Mr Terry Devlin

8.2 Mr Devlin claimed that the Property had been valued in line with comparable properties on the street which who are all similarly circumstanced in terms of parking. He stated that the Property had been valued as a retail property with good profile and associated stores to the rear and in line with comparables.

8.3 Mr Devlin stated that in terms of Evidence of Equity and Uniformity, properties which are ‘similarly circumstanced’ are considered comparable. This means that they share characteristics such as use, size, location and/or construction. He confirmed that his report set out comparative evidence to demonstrate that both correctness and equity & uniformity of value have been achieved in this case.

8.4 The comparators put forward by Mr Devlin were:

Comparison 1 – Western Cellular, Old Church Street, Athenry, Co. Galway

Mr Devlin submitted that this is a retail unit in close proximity to the subject on the same street— Old Church Street, Athenry. It is a good quality modern shop with extensive glazing to the front and a standard level fitout for the use intended, similar to the subject property.

Property Number	2206826
Occupier	Western Cellular
Address	Old Church Street, Athenry, Co. Galway. H65 A096
Total Floor Area	37.2 sqm
RV	€25.00

Description	Area (sq.m)	NAV € (sq.m)	NAV €
Shop	37.2	€136.00	€5,059.20
		Total NAV	€5,059.20
		RV @ 0.005 Rounded	€25.00

Comparison 2 –Athenry Pharmacy, Old Church Street, Athenry, Co. Galway.

This comparison property is located on the Western side of Old Church Street on which the subject property is situated. There is glass frontage and standard fitout with respect to the intended use of the unit, similar to the subject property.

Property Number	1121864
Occupier	Maura O’Flaherty T/a Athenry Pharmacy
Address	Old Church Street, Athenry, Co. Galway. H65 CH79
Total Floor Area	64.68 sqm
RV	€40.63

Description	Area (sq.m)	NAV € (sq.m)	NAV €
Shop	55.84	€136.04	€7,596.47
Store	8.84	€40.2	€355.37
		Total NAV	€7,951.84
		RV @ 0.005 Rounded	€40.63

Comparison 3 –Finesse Hair Salon, Old Church Street, Athenry, Co. Galway.

This comparison property is also situated on Old Church Street in Athenry Town,

approximately 35m from the Old Church Street, North Gate Street, and The Square Junction. The retail unit consists of the main shop floor, an office, a canteen, a kitchen and a plant room.

Property Number	1121860
Occupier	Grace Kelly T/a Finesse Hair Salon
Address	Old Church Street, Athenry, Co. Galway. H65 W656
Total Floor Area	102.46 sqm
NAV	€34.00

Description	Area (sq.m)	NAV € (sq.m)	NAV €
Shop	38.46	€136.67	€5,256.33
Office(s)	9.7	€68.34	€662.90
Canteen	9.94	€68.34	€679.30
Kitchen	2.47	€68.34	€168.80
Plant room	1.3	€68.34	€88.84
		Total NAV	€6,856.17
		RV @ 0.005 Rounded	€34.00

Comparison 4 –Sticky’s Barbers, Old Church Street, Athenry, Co. Galway.

The comparison property is situated in a central location in Athenry on Old Church Street. The property is adjacent to the Old Church St and McDonald's Lane T Junction. It refers to a retail unit consisting of the main shop floor, a small kitchen and office. The property has a suspended ceiling, fluorescent lights and downlighters.

Property Number	1121896
Occupier	David Thornton T/a Sticky’s Barbers
Address	Old Church Street, Athenry, Co. Galway. H65 KX46
Total Floor Area	46.76 sqm
NAV	€25.00

Description	Area (sq.m)	NAV € (sq.m)	NAV €
Shop	28.92	€136.67	€3,952.50
Shop	6.72	€68.34	€459.24
Kitchen	4.4	€68.33	€300.65
Office(s)	6.72	€68.33	€459.18
		Total NAV	€5,171.57
		RV @ 0.005 Rounded	€25.00

Comparison 5 – John Mulholland Bookmaker, Old Church Street, Athenry,

Property Number	2183297
Occupier	Reva Racing Ltd T/a John Mulholland Bookmaker
Address	Old Church Street, Athenry, Co. Galway. H65 NR28.
Total Floor Area	105.11 sqm
NAV	€41.00

Description	Area (sq.m)	NAV € (sq.m)	NAV €
Canteen	4.25	€60.00	€255.00
Shop (Rear)	48.01	€68.33	€3,280.52
Shop (front)	32.18	€136.67	€4,398.04
Store	17.1	€20.50	€350.55
		Total NAV	€8,284.11
		RV @ 0.005 Rounded	€41.00

Comparison 6 – Declan Rooney Menswear, Old Church Street, Athenry, Co. Galway

Property Number	1121907
Occupier	Declan Rooney Menswear
Address	Old Church Street, Athenry, Co. Galway. H65 WK76
Total Floor Area	64.71 sqm
NAV	€40.00

Description	Area (sq.m)	NAV € (sq.m)	NAV €
Shop	57.58	€136.00	€7,830.88
Shop	7.13	€50.00	€356.50
		Total NAV	€8,187.38
		RV @ 0.005 Rounded	€40.00

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 Co Council rating authority area.

10.2 On the question of floor area of the Property, and in the absence of any evidence to the contrary, The Tribunal finds that the measurements of the Property are as stated by Mr Devlin.

10.3 On the question of the rear stores, the Tribunal finds that these are to be included for the purposes of the assessment. The stores are not exempted.

10.4 The Appellant stated that there is a mortgage in place. The Tribunal finds that this is irrelevant.

10.5 The Tribunal finds from the evidence submitted that there are car parking restrictions outside many of the comparisons.

10.6 Comparator PN 2206826. The Tribunal finds this helpful at a NAV of €136 per sq m for 37.2 sq m almost identical size to the shop area of the Property.

10.7 In the case of comparator PN 1121864 The Tribunal finds this helpful at a NAV of €136.04 per sq m for 55.84 sq m and €40.2 per sq m in respect of stores of 8.84 sq m.

10.7 In the case of comparators PN 1121860, 1121896, 2183297 and 1121907, the Tribunal notes a NAV on the retail areas of approx. €136 per sq m with €40 or more on the rear or ancillary space.

10.8 In conclusion, the Tribunal finds that the NAV assessed on the Property by the Respondent with reference to the comparators submitted as set out herein are similarly circumstanced, and confirms that the value is in line with the tone of the list.

10. DETERMINATION:

10.1 In any appeal to the Tribunal, the onus is on the Appellant to give reason as to why the valuation should be disturbed. This can be achieved by the introduction of rental or other evidence to support the view that the valuation should be reduced. In this case, the Appellant has not put forward any valuation evidence of any kind.

10.2 Accordingly, for the reason set out in 10.1, 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.