

Appeal No: VA23/5/0857

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

MCD'S HOME & GARDEN

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1133410, Retail (Shops) Supermarket, at 55c Barrack Street (S), Loughrea,
County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 11TH DAY OF AUGUST, 2025**

BEFORE

John Stewart - FSCSI, FRICS, MCI Arb

Deputy Chairperson

1. THE APPEAL

1.1 By Notice of Appeal received on the 17th day of October, 2023 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 €154,700.

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: (a) " (a) *The Valuation is Incorrect*

"(b) Details stated in the relevant Valuation List are incorrect. Details listed on NOA. The property has been trading as a seasonal garden centre since 4th Nov 2010 and has a lease to 2031 to remain a garden centre , the lease will be renewed prior to 2031 to continue as a garden centre There is a clause in the lease that prevents the building from being used as a Supermarket (Pg 10 4.15.2 ,Pg 23 of lease Second Schedule) hence trading as a supermarket is prohibited. The landlord is a owner of the Supervalu store that relocated to a retail park (property no 2206823) and is adamant that no further supermarket trading can take place on

the property. Should I vacate the property the long-term plan would be for residential use subject to relevant planning applications. (I have previously submitted the lease). Given that I only signed a new 10yr lease in 2021 I have no interest in vacating the property. The property is also in a dilapidated condition and is prone to flooding and ongoing maintenance such that the landlord is responsible for all roof repairs, indeed the internal racking that surrounds the store hides a multitude of sins, hence from a hygiene and safety perspective to trade again as a supermarket the building would need to be demolished and rebuilt. Hence the current rent of the property is €65,000pa which is a fair market rate rent for the building considering its condition and trading as a garden centre, this only increased from €52,000 in sept 2021 and there are no reviews to increase this over the term of the lease. This lease and rent also include a warehouse (property no 2195007) which has been rated separately but is leased and rented as one entity. Thus to be in the same category of rates as the local Supervalu (property no 2206823) and Aldi (property no 22038270 seems disproportionate, in-particular a garden centre trading at approx. €1.5m pa compared to a supermarket at €8-12m pa, and as the property cannot trade as a supermarket how can it be classified as one. My view that the property should be classified to another significant Garden Centre in the County, McGaugh's (property no.1109945), I have chosen this as it is of a significant size and identical in retailing terms products etc

At Present given the Supermarket classification the property is rated as follows

(m2) €/m2 Total Valuation

Supermarket 1855.23 70.00 129,866.10

Offices 312.61 35.00 10,941.35 (these offices only used for storing files)

Store 397.10 35.00 13,912.50

Total 154,700.00

However, based on a significant major competitor and garden centre McGaugh's just outside Galway City (Property No 1109945) my view is that my property should be valued as follows

(m2) €/m2 Total Valuation

Showrooms 1855.23 26.40 48,978.07

Offices 312.61 22.00 6,877.42

Warehouse 397.50 22.00 8,745.00

Display yard 500.00 8.00 4,000.00

Total 68,600.49

I do not believe that there is too much more I can add, we am a Garden Centre, we cannot be a supermarket, no other tenant can be a supermarket, thus, to be classified as a supermarket is detrimental to fairness and severely penalises the business with rates that will be almost half the rent, all I would ask is fairness and natural common sense to prevail”

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €68,600.

2. RE-VALUATION HISTORY

2.1 On the 23rd 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 €154,700.

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 manager did not consider it appropriate to provide for a lower valuation.

2.3 A Final Valuation Certificate issued on the 15th day of September 2023 stating a valuation of €154,700.

2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st 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. The Appellants were represented by David Halpin of Eamonn Halpin & Co., and the Respondents were represented by Ian Power of the Valuation Office/Tailte Eireann.

4. FACTS

4.1 The parties are agreed as to the following facts.

4.2 The Subject property comprises a former supermarket-built c 1987 and it is located on Barrack Street, Loughrea Co. Galway. It was subsequently from c. 2009 in use as a showroom home and garden centre. The agreed floor areas are as follows:

Ground floor 1,855m² -Retail 1,402m² and storage 453m²

1st floor office 312.61m²

1st floor store 397.5m².

4.3 The subject property was leased on a 10-year lease from the 1st February 2021 at a rent of €65,000 per annum.

4.4 The Lease contained a restrictive covenant iterated below.

SECOND SCHEDULE

The following are the restricted items which cannot be sold by the Tenant from the Demised Premises during the Term of this Lease.

1. No food items **Save and Excepting** the Tenant will be allowed have no more than two vending machines on the Demised Premises.
2. The Tenant can have no more than ten one metre bays allocated to household goods and laundry good e.g. paperware, household detergents, etc.
3. Alcohol.
4. No toiletries or personal care items such as soaps, shampoos, etc.
5. No baby goods such as nappies, baby oils, baby creams, sterilising agents, etc.
6. No newspapers or magazines
7. No lottery tickets or scratch cards
8. No cigarettes or tobacco related products.

5. ISSUES

5.1 Quantum based on use designation.

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 Appellants stated that the subject property comprised a former supermarket up until 2009 and has been used from 2010 up to 2024 as an industrial showroom for home and garden products.

7.2 They stated that the subject property was leased for 22 days after the valuation date as the tenant had gone into liquidation. They have argued that the lease from 2021 at €65,000 PA was the best evidence of rental value for the subject property. They devalued this rent at €29.40/ m² on the ground floor with €14.70/ m² on the 1st floor or €25.34/ m² overall.

7.3 They stated that it was difficult to let former supermarkets for any use as they are usually purpose built and become outmoded. They stated that in the subject property’s case the site was too small to expand to the desired size with particular reference to parking and deliveries. They stated that the property had no central heating and consequently did not come up to modern supermarket standards. They argued that the subject property was inferior to modern supermarkets and equated to modern industrial showroom in a business park type location.

7.4 They stated that there was a variety of industrial showrooms valued used in Loughrea and Craughwell and that they had been involved in settling three such properties.

7.5 The first comparison referred to Seymour’s 52 Main Street, Loughrea.
PN 1132505 NAV of €47,500.

Level	Use	Area m ₂	NAV/€ per m ₂	NAV €
0	Retail Zone a	19.05	€230.00	€4,381.50
0	Retail Zone b	15.31	€115.00	€1,760.65
0	Retail Zone c	20.68	€57.50	€1,189.10
0	Retail remainder	20.04	€28.75	€576.15
0	Shop	764.26	€32.40	€24,762.02
0	Store	172.93	€27.00	€4,669.11
-1	Store	289.17	€27.00	€7,807.59
-1	Store	368.34	€6.48	€2,386.83
Total				€47,500

They stated that this case was settled prior to hearing noting that the front section facing Main Street was owned but that the rear comprised an industrial showroom and had been valued by reference to the size in the category under 1,000 m₂ at €27/ m₂ +20% uplift.

7.6 The second comparison referred to Craughwell Furniture, Craughwell.

PN 2201338 NAV of €22,100.

Level	Use	Area m ₂	NAV/€ per m ₂	NAV €
0	Showroom	553.08	€20.40	€11,282.83
1	Showroom	530.68	€20.40	€10,825.87
Total				€22,100

They stated that this Property comprised a Modern furniture showroom at the edge of Craughwell and had been valued by reference industrial in the category over 1,000 m₂ at €20.40/ m₂ +20% uplift.

7.7 The third comparison referred to Beatty's Topline Church Street, Loughrea.

PN 1141574 NAV of €68,700.

Level	Use	Area m ₂	NAV/€ per m ₂	NAV €
0	Showroom	112.42	€26.40	€2,967.89
0	Store	1,675.4	€22.00	€36,858.80
0	Warehouse	670.8	€22.00	€14,757.60
0	Open store	738.87	€11.00	€8,127.57

0	Yard concrete/tarmac	2,557.99	€2.20	€5,627.58
Total				€68,700

They stated that They accept that subject property was physically superior to this property but that is a big property had a significantly larger retail area and that location was similar close to the town centre.

7.8 The fourth comparison referred to Beatty's Topline Main Street, Loughrea.

PN 1133278 NAV of €90,580.

Level	Use	Area m ₂	NAV/€ per m ₂	NAV €
0	Retail Zone a	126.28	€100.00	€12,628.00
0	Retail Zone a	75.18	€230.00	€17,291.40
0	Retail Zone b	34.80	€50.00	€1,740.00
0	Retail Zone b	86.57	€115.00	€9,955.55
0	Retail Zone c	22.58	€57.50	€1,298.35
1	Offices	343.10	€55.00	€18,870.50
1	Store	111.52	€55.00	€6,133.60
2	Store	134.52	€38.50	€5,179.02
Mezz	Shop	46.74	€16.00	€747.84
Total				€90,580

They stated that this case was settled prior to hearing Based on an industrial level of €27/ m₂.

The showroom in this property links retail front just to Main Street and church Street.

7.9 The valuation advocated for by the Appellants was €62,600 calculated as follows:

Use	Area m ₂	NAV/€ per m ₂	NAV €
Ground floor Showroom	1,402	€26.40	€37,013
Ground floor Stores	453	€22.00	€9,966
1 st floor offices	312.61	€22.00	€6,877
1 st floor stores	397	€22.00	€8,745
Total			€62,600

7.10 The Appellant's responding submission stated that the Commissioner had treated the subject property as a purpose-built supermarket and had made no allowance to the valuation

levels applied and valued solely by reference to the assessments on other purpose-built supermarkets. They argued that the Commissioner had made no attempt to reconcile the conflict between the lease rent and the rate per square metre applied in this category.

7.11 They argued that the Tribunal could disregard the lease rent entirely, but they did not advocate for this approach but noted that the Commissioner had made only a passing reference to the lease noting the restrictive covenant. They stated that the property had been freely exposed to the market and argued that the user was reflective of the best offer put forward by the market. They stated that no supermarket operator was interested in the building when exposed to the market and noted that the property is now back on the market following the liquidation of the former tenant. The Appellants also argued that the Tribunal could accept the rent as appropriate for purpose-built supermarkets noting that no rental evidence had been put forward by the Commissioner for supermarkets. They argued that the subject property should be valued as in the industrial showroom category informed by the rent. They acknowledged that the property previously operated as a supermarket but argued that it had come to the end of its useful life. They noted that the Appellant had moved out of the subject property and into a new purpose-built supermarket and they argued that having moved from an old building to a new one one would expect there to be a difference in the value per square metre to reflect this variation.

8. RESPONDENT'S CASE

8.1 Mr Power on behalf of the Respondents confirmed the location in Loughrea a medium sized town in east Galway. He stated that the town had a number of amenities including shops pubs restaurants and cafes as well as several supermarkets a post office and pharmacies in the area. He provided a location map indicating site as well as an aerial photograph.

8.2 He described the subject property as comprising a large purpose-built retail unit which was originally built in 1987 and had been extended/improved on a piecemeal basis over the years. He noted that the property was last used as a supermarket in 2009 and subsequently operated as a garden centre. He noted there was a coffee shop located to the front of the property. He stated the property is finished to a modern specification encompassing retail frontages to the front and side elevations and the internal specification included suspended ceilings tiled and wooden floors as well as the number of air handling units, a CCTV system and a cold room to the rear. He noted storage accommodation to the rear of the property and at the first floor

comprises a mixture of offices canteen and addition storage accommodation. He stated that there was approximate 100 car spaces which had been reduced to 60 due to product display.

8.3 He provided a number of internal and external photographs dating from November 2024.

8.4 He stated the floor area of the subject property comprised a ground floor supermarket/stores 1,885.23m²; and first floor offices 397.5 m²; and stores 312.61 m². He stated the property was in good condition.

8.5 He provided a block plan which indicated the retail area as well as various storage accommodation at ground floor level as well as stores and office accommodation on the 1st floor.

8.6 He stated that the property was currently vacant and that the lease had expired as the tenants company had been liquidated. The property had been leased for a term of 10 years from 23rd February 2022 at a rent of €65,000 per annum and he noted there was a sublease on the coffee shop which was currently being run on a temporary basis.

8.7 He confirmed that the proposed valuation certificate was €154,700 and the valuation date with the 1st of February 2022.

8.8 In his response to the Appellants evidence Mr Power stated that in his opinion the property had been valued in accordance with Section 48 of the Valuation Act 2001. He stated the subject property comprised a purpose-built supermarket and had been valued as such. He confirmed that the valuation was in line with other similar properties which are in similar areas throughout the county. He noted that the Appellants had accepted the general scheme of valuation in relation to similar size supermarkets and they had only submitted one rental transaction which related to the subject property and that they were of the view that the subject property should not be treated as a supermarket. Mr Power argued that in his opinion the subject property was not an industrial showroom and that it comprised at purpose-built supermarket. Planning permission had been obtained for a supermarket, and it does not have planning permission for any industrial use. He noted that the photographs construction layout had not changed since the development was completed and the internal layer of the unit particularly the retail element

could not be associated with an industrial showroom. He stated property had the benefit of an oil-based heating system.

8.9 He stated that the expired Lease contained a restrictive covenant which prohibited supermarket use but that it had been put in place as the landlord had moved to a new modern SuperValu premises in town. He argued that the restriction had been put in place by the landlord to limit any competition to his new premises.

8.10 He argued that the comparisons cited by both the Appellant under Respondent showed that the levels applied were correct and that the agents comparisons were not suitable as comparisons for the subject property. He provided internal photographs of Seymour's which showed the showroom accommodation which he regarded as basic. He also argued that the 4th comparison Beatty's Topline comprised a similar mix of retail and showrooms and argued that the basic features of the showroom did not compare to the subject property. He stated that the other two comparisons cited by the Appellants referred to industrial showrooms and were not in his opinion suitable comparisons as they never have been nor could they be capable of use as a supermarket.

8.11 Mr Power stated that the process of revaluation requires the collation and analysis of available market evidence to develop schemes of valuation. He stated that this evidence is obtained from a variety of sources including directly from occupiers the Revenue Commissioners database of stamp duty transactions and from the Commercial Lease Register. He noted that it was important that the application of the scheme was only the starting point and that following application of the schemes values any relevant individual considerations in relation to the subject property would include additional adjustments to the NAV. He stated that after analysis of the rental transactions and the nature of the development it was felt that subject property's valuation level of €70 m²; was fair and equitable and at the other levels applied to the ancillary accommodation were also correct to determine a NAV of €154,700. He stated that properties which are '*similarly circumstanced*' are considered comparable.

8.12 The first NAV comparison referred to Blue Silver Merchants Ltd T/A SuperValu Loughrea Shopping Centre.

PN 2206823 NAV €237,000

Level	Use	Area m ₂ ;	NAV €/ m ₂ ;	NAV €
0	Supermarket	2910.16	€70.00	€203,711.20
1	Offices	300.12	€35.00	€10,504.20
1	Store	195.35	€35.00	€6,837.25
Additional items				€16,111.34
Total				€237,000.00

He stated that this was a purpose-built supermarket part of a shopping centre located a short distance northwest of Main Street and was an anchor unit. He added the retail unit was well fitted out to modern standards and the property comprised an end of terrace two storey supermarket with office and storage accommodation at first floor level. This was a modern development but larger than the subject premises. He confirmed that representations had been received and that it was represented by an agent but there had been no appeal to the Valuation Tribunal.

8.13 The second NAV comparison referred to Joseph Grace T/A Eurospar Loughrea.

PN 1132599 NAV €92,200

Level	Use	Area m ₂ ;	NAV €/ m ₂ ;	NAV €
0	Supermarket	972.75	€70.00	€68,092.50
1	Offices	108.55	€35.00	€3,799.25
1	Store	238	€35.00	€8,330.00
Additional items				€12,042.78
Total				€92,200.00

He stated that this was located close to the subject property and comprised an old, terraced development which had been extended to the rear. This premises comprised a large supermarket with a shop are, café, chillroom and stores. The first floor comprise offices and stores and there were 25 car spaces adjoining the entrance. He confirmed that no representations had been received and that it was not represented by an agent and there had been no appeal to the Valuation Tribunal.

8.14 The third NAV comparison referred to ALDI Ireland Ltd Loughrea.

PN 2206827 NAV €138,800

Level	Use	Area m ₂ ;	NAV €/ m ₂ ;	NAV €
0	Supermarket	1693	€70.00	€118,510.
	Dock leveller			€2,000
Additional items				€18,295.70
Total				€138,800.00

He stated that this was a purpose-built supermarket part of a shopping centre and was well fitted out to modern standards in a new development located on the outskirts of town. He confirmed that representations had been received and that it was represented by an agent but there had been no appeal to the Valuation Tribunal.

8.15 The fourth NAV comparison referred to OT Investments t/a SuperValu. Shop Street Tuam.

PN 1104268 NAV €116,500

Level	Use	Area m ₂ ;	NAV €/ m ₂ ;	NAV €
0	Supermarket	1478.54	€70.00	€103,497.80
Additional items				€13,102.00
Total				€116,500.00

He stated that this was a purpose-built supermarket well fitted out to modern standards. It included a large storage area to the rear and was located on the outskirts of Tuam. It comprised a similar type of building in terms of age and location. He confirmed that no representations had been received and that it was not represented by an agent and there had been no appeal to the Valuation Tribunal.

8.16 The fifth NAV comparison referred to OT Investments T/a SuperValu. Bishop Street Tuam.

PN 2094752 NAV €78,200

Level	Use	Area m ² ;	NAV €/ m ² ;	NAV €
0	Supermarket	748.6	€70.00	€52,402.00
Mezz	Supermarket	34.2	€35.00	€1,197.00.00
-1	Store	371.20	€35.00	€12,992.00.00
-1	Canteen	79.4	€35.00	€2,779.00
Additional items				€18,908.00
Total				€78,200

He stated that this was a purpose-built supermarket and was part of the same development as comparison 4. It was well fitted out to modern standards and comprised a similar type of building in terms of age and location. He confirmed that no representations had been received and that it was not represented by an agent and there had been no appeal to the Valuation Tribunal.

8.17 The sixth NAV comparison referred Tesco Ireland Ltd Ballinasloe Shopping Centre
PN 1083760 NAV €154,290

Level	Use	Area m ² ;	NAV €/ m ² ;	NAV €
0	Supermarket	1941	€70.00	€135,870.00
Mezz	Supermarket	259	€35.00	€9,065.00
Additional items				€10,000.00
Total				€154,900.00

He stated that this was a purpose-built vacant supermarket and comprised a similar type of building in terms of age and location. He confirmed that no representations had been received and that it was not represented by an agent and there had been no appeal to the Valuation Tribunal.

8.18 The seventh NAV comparison referred to Donal O'Meara Portumna t/a SuperValu.
PN 5023331 NAV €81,900

Level	Use	Area m ² ;	NAV €/ m ² ;	NAV €
0	Supermarket	1113.21	€60.00	€66,792.60

Mezz	Supermarket	172.5	€30.00	€5,175.00
Additional items				€10,000.00
Total				€81,900.00

He stated that this was a purpose-built vacant supermarket and comprised a similar type of building in terms of age and condition located in Portumna a smaller town. He confirmed that no representations had been received and that it was not represented by an agent and there had been no appeal to the Valuation Tribunal.

8.19 Mr Power summarised his comparisons noting that all bar Portumna were settled supermarkets at €70/m² and that he agreed matters of fact which were in dispute and confirmed that in his opinion the NAV for this property was €154,700, calculated as follows:

Use	Area/M ²	NAV/ M ²	NAV €
Supermarket	1855.23	€70.00	€129,866.10
1 st floor offices	312.6	€35.00	€10,941.00
1 st floor store	397.5	€35.00	€13,912.50
			€154,719.95
Total		Say	€154,700

8.20 He concluded that the Appellants had not provided sufficient evidence to show why the valuation was unfair or inequitable. He stated that this property comprised a supermarket and the applicable levels shown in his comparisons supported a level of €70.00/ M². He disregarded the restrictive clause in the lease as it had been imposed by a landlord to avoid competition with his new supermarket and consequently the passing rent did not reflect the market rent.

9. SUBMISSIONS

9.1 There were no legal submissions.

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 Galway County Council.

10.2 The Tribunal has reviewed the evidence from both parties and noted the clear differences in approach between the two parties.

10.3 The subject property was built c 1987 as a supermarket and no evidence of a change in its planning status was provided.

10.4 It is common cause between the parties that the owner of the subject property relocated his business to a newer purpose-built supermarket in Loughrea Shopping Centre from c.2009. From 1st September 2021 he let the subject property to Eversahh Limited for 10 years at €65,000pa. This Lease information should have provided an important piece of rental evidence for supermarkets however the very restrictive user covenant, introduced by the former occupier as iterated below effectively debarred it for supermarket comparison purposes.

SECOND SCHEDULE

The following are the restricted items which cannot be sold by the Tenant from the Demised Premises during the Term of this Lease.

1. No food items **Save and Excepting** the Tenant will be allowed have no more than two vending machines on the Demised Premises.
2. The Tenant can have no more than ten one metre bays allocated to household goods and laundry good e.g. paperware, household detergents, etc.
3. Alcohol.
4. No toiletries or personal care items such as soaps, shampoos, etc.
5. No baby goods such as nappies, baby oils, baby creams, sterilising agents, etc.
6. No newspapers or magazines
7. No lottery tickets or scratch cards
8. No cigarettes or tobacco related products.

10.5 The Appellants based their case almost entirely on this Lease however the Tribunal finds that due to the restrictive user clause neither it nor the rent therein have any persuasive value in relation to supermarket rents. With such a restrictive clause there was no possibility for any supermarket operator to lease the subject property.

10.6 Consequently the Tribunal finds that Appellant's reliance on non-supermarket comparisons is not well founded, and the Tribunal finds that the level of €70/ M₂ adduced by the Respondents in their comparisons is very persuasive. The Tribunal noted that six of the seven comparisons had a supermarket rate of €70/ M₂ and only one in Portumna a smaller town

had a lower level of €60/ M². The Tribunal also noted that the Tesco unit in Ballinasloe was vacant and appeared to be similar to the subject property in terms of development age and location. These comparisons refer to similarly circumstanced units.

10.7 No evidence was adduced to differentiate the rates per square metre which applied to supermarket and ancillary stores at ground floor level.

10.8 For these reasons the Tribunal finds that the Appellants claim fails and the Tribunal confirms the valuation of €154,700.

DETERMINATION:

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.