

Appeal No: VA23/5/1371

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

THE BOOKSHOP

APPELLANT

and

TAILTE ÉIREANN

RESPONDENT

In relation to the valuation of

Property No. 1342727, Retail (Shops) at 34 Cahernamart, Westport, County Mayo.

B E F O R E

Eoin McDermott – FSCSI, FRICS

Frank O’Grady - MA, FSCSI, FRICS

Ken Enright – Solicitor

Deputy Chairperson

Member

Member

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

1. THE APPEAL

- 1.1 By Notice of Appeal received on 19th 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 **€33,000**.
- 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: -

“1. I am in business for 30 years and the extraordinarily high increase of rates has caused me to reconsider the viability of my business.

2. Small independent retail shops are on their knees trying to survive.

3. Internet/home shopping and Amazon is killing small retail business.

4. COVID 19 accelerated this shift to on-line retail which has had a hugely negative affect on my business, and my business is struggling to recover from it.

5. High Street shopping is in decline – 7 shops have closed on Bridge Street Westport since summer 2002 and 3 more have closed on Shop Street in the past year.

6. Rent for a similar size floor area to mine in Westport would be approximately €25,000 as per the Valuations Office of Ireland (Enclosed Valuation from Sherry Fitzgerald).
7. Rates are an additional burden on top of:
- Water charges
 - Refuse charges
 - Parking charges – Rate payers do not get free parking permits in Westport as they do in Castlebar and Ballina Municipal Districts in the same County Council area. All of these charges used to form part of our Rates. These are now extra charges.
8. Electricity charges have gone up by more than 50% which is outside our control and is another burden which is reducing the viability of retail business.
9. Out of town shopping – The main streets of the town are dying and the multinationals of Tesco shopping centre and Lidl have set up out of town and have taken the bulk of the business with them – and they have free parking outside their shops.
10. Westport is a small town of 6,000 population, yet I understand Rates are charges at a similar rate to Galway city.
11. There are a large number of empty units in Westport as the main streets are in decline.
12. The Bookshop is located at the bottom end of Bridge Street from which the Credit Union has moved out, the Tourist Office has closed down and there are several other empty units – e.g. O'Reilly and Turpin, The Bargain Basket, Kaleidoscope, Morans Shoe Shop, Leaping Lizard, Westport Design. Six of these have closed in the last 12 months. I understand that rent, rates and service charges are contributing factors.
13. Town centre retail is really suffering. For example, Smyths Newsagents & Bookstore in Claremorris, closed its doors in October 2023 after almost 90 years in business. Smyths Toyshop and Bookstore is an expanding company and even they are no longer able to survive on the main Street of Claremorris and have moved their business out of town to an industrial estate where there are cheaper rents and rates and a large area of free parking.

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Smyths Newsagents & Bookstore in Claremorris, announced this morning that they will close after almost 90 years in business. The shop, which is located on Main Street, has been open since 1935 and will close its doors for the final time on Friday, October 27

14. Mayo County Council has taken away a large number of parking spaces outside my shop and on all streets in the town of Westport, with the introduction of 'parklets' for outdoor public spaces and dining areas for restaurants. This has resulted in a major loss of daily parking space turnover and potential customer parking and has also resulted in on-street drinking which has a negative impact on my retail business. The 'parklets' are also surrounded by tall hedging and have large parasol umbrellas which totally block visibility of my business.
15. Along with this Mayo County Council have planted large trees on the main streets of the town which are totally blocking visibility of shop fronts from passing traffic. There is a particularly large tree adjacent to my shop and when in full leaf bloom during the summer tourist season, my shop can't be seen.
16. Westport is a tourist town and most business is based on three months of the summer – the remaining months are very quiet and not able to sustain rates.

17. An unfortunate reality which has recently happened is the war in Ukraine and, hotels and Guest houses in Westport have closed to tourist business to take in a large volume of refugees which has also resulted in a major loss of customers for retail.

18. The simple fact is that, if I did not own the building, I would struggle so much to pay rent and rates that it would not be worth my while running the business.

19. My brother has just had to close his fruit and vegetables shop in Dingle Co. Kerry after 30 years, for the very same reasons as outlined above. It is just too hard for small retail outlets to survive. He now has to start again looking for a job.

20. Apart from the Rate figure itself, the regular increases in the Rate in the pound multiplier by Mayo County Council, who are desperate for money for their functions, is squeezing their only source of local income to the point where I and small retail businesses like me are being crucified.

21. From my point of view, rising costs, reduced foot fall and now, a large increase in my rates, are burdens that my business cannot bear and will basically result in my having to consider my options as to whether I can stay in business or close down.

- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of **€25,000**.

2. REVALUATION HISTORY

- 2.1 On 23rd 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 €36,500.
- 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 €33,000.
- 2.3 A Final Valuation Certificate issued on 15th September 2023, stating a valuation of €33,000.
- 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. THE HEARING

- 3.1 The Appeal proceeded by way of an oral hearing held remotely on 6th March 2025. At the hearing the Appellant appeared in person and the Respondent was represented by Ms. Ita McNally, B.Sc, MA of Tailte Éireann.
- 3.2 In accordance with the Rules of the Tribunal, the parties had exchanged their respective reports and précis of evidence prior to the commencement of the hearing and submitted them to the Tribunal. Before formally opening the hearing, the Chairman noted that the Respondents précis had only been submitted three days previously and asked the Appellant if he wished to seek an adjournment in order to consider the précis more fully and, if necessary, supply a responding précis. The Appellant confirmed that while he was unhappy

with the entire process, he wished to proceed with the hearing as it was hanging over him and any delay would cause him further stress.

- 3.3 At the oral hearing, each witness, having taken the oath, adopted their précis as their evidence-in-chief in addition to giving oral evidence.

4. FACTS

- 4.1 From the evidence adduced by the parties, the Tribunal finds the following facts.
- 4.2 The property is located on the northern end of Bridge Street which is the main retail throughfare in Westport.
- 4.3 The property comprises a two storey mid-terrace retail premises. The unit has shop windows on either side of the entrance door. There is a shop area on the ground floor that goes back to the full depth of the property. There is also a shop area at first floor level with a store, toilet and staff kitchen to the rear.
- 4.4 The floor areas, which were not disputed, are as follows: -

	Floor	Area (M2)
Retail Zone A	Ground	36.15
Retail Zone B	Ground	30.85
Retail Zone C	Ground	28.60
Store	First	92.90
Total		188.50

- 4.5 The property is owner occupied.

5. ISSUES

The issue in this Appeal is one of 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.”

- 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.”

6.3 Section 19 (5) of the Act provides:

“The valuation list as referred to in this section shall be drawn up and compiled by reference to relevant market data and other relevant data available on or before the date of issue of the valuation certificates concerned, and shall achieve both (insofar as is reasonably practicable) —

(a) correctness of value, and

(b) equity and uniformity of value between properties on that valuation list,

and so that (as regards the matters referred to in paragraph (b)) the value of each property on that valuation list is relative to the value of other properties comparable to that property on that valuation list in the rating authority area concerned ...”

7. APPELLANT’S CASE

- 7.1 Mr. Duffy opened his case by noting that his rates bill had risen from €5,676 in 2021 to €8,151 in 2025 and said that no business could sustain a 44% increase. He gave a brief history of the previous revaluations of his premises. He noted that many services previously covered by the rates bill, such as waste removal and water, now had to be paid for separately.
- 7.2 Mr. Duffy noted that all the comparisons put forward by the Respondent in Bridge Street had been valued on the same basis but described his property as being at the lower end of the street where there were no car parks, and close to Castlebar Street which had a large number of vacant properties, but no businesses save for one bar and a hotel.
- 7.3 Mr. Duffy noted that of the 11 comparisons put forward by the Respondent, two had closed down. He also stated that six of the premises cited were food uses, all with outdoor eating areas which were not rated. He stated that he did not believe that food uses were a fair comparison to his property as they do not have competition from online shopping. He noted that two of the comparisons cited were multinationals and that five of the comparisons cited had received a reduction in their rates while his had increased.
- 7.4 Mr. Duffy said that Westport Town centre was emptying out and that a number of small businesses had had to close. He attributed this partly to out-of-town supermarkets with free car parking. He noted that the population of the town was 6,000. He stated that since Covid the Local Authority had removed on-street parking around the town, replacing them with areas he described as “parklets”, and that this had had an impact on his business. He added that these “parklets” were used by bars and restaurants as seating areas for patrons and that these seating areas were not assessed for rates. He noted that the property adjoining his, a public house, was now using the pavement and “parklet” outside their property as an extension of their premises. This included erecting large umbrellas which blocked the visibility of his property. They also stored their bins and barrels on the street outside the premises, which were an eyesore.

- 7.5 Mr. Duffy noted the closure of the Tourist Office and the relocation of the Credit Union, both of which he described as being a big loss to the subject property. He referred to the growth of online shopping and the changes to the Free Book scheme, from which he used benefit, but which was now centralised and dealt only with big distributors.
- 7.6 Mr. Duffy put forward in evidence a letter from Sherry Fitzgerald dated 17th October 2022 and addressed to him, which gave an opinion of rental value for rates purposes of €25,000. He made reference to a second letter from Sherry Fitzgerald, which the Tribunal noted that it had not seen. The Respondent confirmed that they had a copy of the letter and provided it to the Tribunal. This letter was dated 26/02/2025, addressed to the Appellant and made reference to two properties as follows:

Gavins Coffee Shop (renamed A Thai), a restaurant unit, better location on the middle section of the street with a car park directly behind, substantial square footage with excellent frontage. Rented 7th March 2024 at €27,000.

Print Addiction, a substantial two storey unit with a larger street frontage than The Bookshop, and additional storage and office space on the first floor. Rented from Westport Credit Union. Current rental value €20,000.

The letter confirmed the writers opinion of rental value as €25,000 as of February 2025.

- 7.7 In response to cross examination from Ms. McNally for the Respondent, Mr. Duffy confirmed that the premises comprised a ground and first floor retail unit with stores, office and toilet to the rear at first floor level, and that his property was being revalued as part of an exercise involving the revaluation of all commercial properties in the Mayo County Council area. He accepted that his property was being valued on the same basis as the other retail premises in Bridge Street but gave his opinion that it was incorrect to value the entire street at the same rental level due to the differences in proximity to car parks and the retail core. He accepted that Mayo County Council described Bridge Street as being the centre of the retail core in the town but gave his opinion that proximity to car parks had a major effect on desirability of retail properties. He noted that the access to the retail area from Castlebar Street was very run down with a lot of vacancy. He did not accept that he benefitted from the presence of multinational occupiers on the street. He believed that there were 6 or 7 vacant properties in Bridge Street and when Ms. McNally put it to him that she had counted four vacant properties in January he gave examples of five that he could think of “off the top of my head.” He did not agree that the vacancy rate on the street is low.
- 7.8 In response to a query from the Tribunal, Mr. Duffy confirmed that there were two small car parks on Bridge Street, one on either side of the road. He gave his opinion that they were not fit for purpose as they were too small and filled by office workers. In response to a query about licence fees for the use of “parklets” by pubs and restaurants, he said that to the best of his knowledge these fees were minimal but that in any event the bars and restaurants had been given a grant to build them, so that they were paid for by the ratepayers and taxpayers.

- 7.9 Summing up his case, Mr. Duffy asked the Tribunal to have regard to the evidence of rental value from Sherry Fitzgerald. He pointed out that a number of the comparisons put forward by the Respondent are food businesses, which he did not consider to be comparable to his property. He stated that of the 11 comparisons cited five had got rates reductions. He reiterated his opinion that Bridge Street cannot be considered as a single entity when assessing rents.

8. RESPONDENT'S CASE

- 8.1 Ms. McNally opened her case by giving a brief description of the Subject Property and its location, using maps and photographs contained in her précis. She described Westport as one of the premier tourist and visitor destinations in the West of Ireland. She described the property a two storey mid-terrace retail premises. The unit has large shop windows to either side of the entrance door. There is a shop area on the ground floor that goes back to the full depth of the property. There is also a shop area at first floor level with a store, toilet and staff kitchen to the rear. The property was described as being in good condition.
- 8.2 Ms. McNally stated that when the proposed valuation certificates for the properties in Bridge Street had been issued, the properties had been valued using a Zone A rate of €520 per M2. A number of representations were made by ratepayers, and new evidence was submitted to the Respondent. After analysing the new evidence and considering the representations the final valuation certificates for Bridge Street reflected a Zone A rate of €460 per M2.
- 8.2 Ms. McNally put forward 6 rental transactions in evidence, which are shown in Appendix A (N/A to public). She noted that the first three transactions were all short-term leases dating from 2018 and 2019 and confirmed that all had subsequently been relet at the same level or higher. The second group of transactions (sourced from Revenue) date from 2021, which was closer to the valuation date.
- 8.3 Ms. McNally put forward 5 NAV comparisons (all on Bridge Street) as follows: -

Property No.	Occupier	Total area M2	NAV	Zone A NAV/M2	First Floor NAV/M2
1342716	Boyle Sports	136.75	€32,600	€460	N/A
1342752	Chilli	121.3	€26,200	€460	N/A
1342745	Schu-it	89.45	€23,000	€460	€75
1342731	Old Bridge Restaurant	87.97	€23,700	€460	N/A
1342756	Golden's Pharmacy	149.56	€22,700	€460	€65

Ms. McNally confirmed in oral evidence that all the retail properties on Bridge Street had Zone A valuations of €460/M2. It was also noted the Chilli had recently closed. She also stated that of the 49 retail properties on Bridge Street, only 4 were appealed.

- 8.4 Ms. McNally requested that the Tribunal confirm the valuation of €33,000, calculated as follows: -

	Floor	Area (M2)	NAV per M2	NAV
Retail Zone A	Ground	36.15	€460	€16,629.00
Retail Zone B	Ground	30.85	€230	€7,095.50
Retail Zone C	Ground	28.60	€115	€3,289.00
Store	First	92.90	€65	€6,038.50
Total		188.50		€33,052.00
			Say	€33,000

- 8.5 In response to cross examination from Mr. Duffy, Ms. McNally confirmed that the valuations of all the retail properties on Bridge Street (including the subject property) were reduced between the issue of the proposed certificates and the issue of the final certificates. The main factor behind these reductions was the changing of the Zone A rental figure from €520/M2 to €460/M2. The preliminary valuation on the subject property had been €36,500 and this was reduced to €33,000 in the final certificate. She confirmed the identity of the properties that had appealed their valuations, noting that one appeal had been heard recently. Mr. Duffy noted that three of the four properties that had appealed their valuations (including his own) were at the northern end of Bridge Street and said that this confirmed that the street should not be valued on a single basis. She agreed that the Railway Hotel and Hotel Westport had closed down but noted that the latter was undergoing refurbishment and was due to reopen in 2027 or 2028. She agreed that location was an important factor when considering the value of a property but did not accept Mr. Duffys suggestion that his location was the equivalent of being “at the edge of the fair” as opposed to being in the middle, where the business was done. She said that the rental evidence showed that there was no significant difference in values between either end of the street.
- 8.6 In response to a query from the Tribunal, Ms. McNally identified the location of the three additional rental comparisons.
- 8.7 Summing up her case, Ms. McNally noted that while the Appellant had proposed a valuation of €25,000, they had not provided sufficient evidence to justify the figure. The rental evidence put forward in her précis supported the Respondents valuation. She described Bridge Street as part of the central retail core of the town and that the street was the main thoroughfare within that retail core. She confirmed that that she had had regard to the evidence put forward by Sherry Fitzgerald and considered that it backed up her valuation of the property.

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 Mayo County Council.

- 10.2 The Tribunal has found on several occasions that the onus of proof rests with the Appellant in an appeal (See *Proudlane Ltd. t/a Plaza Hotel* (VA00/2/032) and *AIB Group PLC v Commissioner for Valuation* (VA20/4/0053)). The position was expanded on in Tribunal decision *FGM Properties v Commissioner for Valuation* (VA19/5/1091) wherein it was held: “*The onus of proof rests on the Appellant to demonstrate, through cogent evidence that the Respondent has erred.*”
- 10.3 Arising from these decisions, in order to succeed in their appeal, an Appellant must demonstrate, through cogent evidence, that the Respondent has erred in their valuation of the property under appeal. In that respect, the Appellant was obliged to satisfy the Tribunal, through evidence, that the Respondent’s valuation was incorrect and failed to meet the requirements of correctness of value, together with equity and uniformity of value between properties on the valuation list required under S. 19 (5).
- 10.4 The Appellant advanced the appeal on three main grounds. Firstly, that a local estate agent had put a rental value of €25,000 on the property. Secondly, that the Respondent had erred in treating Bridge Street as a single entity for valuation purposes and should have applied a lower rental level to properties at the northern end of the street (where his property is located). Thirdly, that the actions of Mayo County Council in reducing on street car parking and replacing the spaces with “parklets” had reduced the rental value of his property.
- 10.5 The Appellant put two letters from Sherry Fitzgerald into evidence. The first, dated 17/10 2022 stated that the rental value of the property for rates purposes was €25,000 and indicated that comparisons were available to support this figure. The second, dated 26/02/2025 confirmed the valuation of €25,000 and put forward one rental comparison from 2024 and one opinion of value. The letters did not address the size of the subject property, nor did they provide any analysis of the rental value put forward. The comparisons cited contained no lease details, measured areas or any attempt at a rental breakdown which may have assisted the Tribunal in their consideration of the evidence. The author of the letters was not made available to the Tribunal and could not be questioned by either the Tribunal or the Respondent. Accordingly, the Tribunal finds that no evidential weight can be attached to the letters from Sherry Fitzgerald in this matter.
- 10.6 The Appellant argued strongly that the application of a single Zone A rental figure of €460/M2 to the entire of Bridge Street was incorrect. It is his belief that the northern end of the street, where he is located, is less valuable than the southern end. No rental evidence was put forward to substantiate this claim. The Tribunal has considered the rental evidence put forward by the Respondent but considers this to be inconclusive on this point. The Tribunal cannot attach any weight to the Appellants arguments in this regard.
- 10.7 It was the Appellant’s opinion that the lack of car parking close to his property, and the reduction in on street parking due to the actions of Mayo County Council during Covid had

affected the rental value of his property. Again, no evidence was put forward to substantiate this claim. However, the Tribunal notes that the evidence of the Respondent indicates that rental values on Bridge Street have not changed significantly in the past five years. The Tribunal finds that on the basis of the evidence put forward, that there is no reduction in the rental value of the subject property due to the loss of on-street car parking in the immediate vicinity.

- 10.8 The Tribunal has considered the evidence of the Respondent and finds that it meets the requirements of correctness, equity and uniformity as set out in S. 19 (5) of the Act.

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.