

Appeal No: VA22/1/0021

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

JOHN FEENEY

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No.5020975, Funeral Home, At Glenamaddy, Kilcroan, Corralough, Williamstown,
County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 16th DAY OF OCTOBER 2025**

BEFORE

Eamonn Maguire- FRICS, FSCSI, DIP. ARB. LAW

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 11th day of January, 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 €10.

- 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 grounds 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:

'I wish to advise you that I am appealing the rates of which Galway City Council have advised on this property. After countless attempts ringing various phone numbers in order to discuss this matter, unfortunately, not one of the 28 times, which I called did one member of staff answer the phone. I left voicemails to the mailboxes of same staff accountable and received zero response. I took it upon myself to visit Galway City Council, as I could not find any information relating to offices that deals specifically with County Galway affairs. After visiting the Galway City Council office, I was informed that it was a County Galway matter and was re-directed to Tuam buildings, which I also visited yesterday Jan 10th in person, regrettably but to no avail, as they (staff) referred me to other phone number(s) advising me that it was not a concern of their office.

The premises in question provides a very small family run funeral home service, located in a very remote rural area situated in northeast county Galway. In the past ten years this funeral home was used 64 times, this averages approximately 6 services a year and to be expected to pay rates valuing €670.00 annually, unfortunately, will result in this funeral home closing down. This would have a devastating effect on both our family and the local community, therefore, I would kindly ask you to take into consideration all of the people living in this rural village, who would like to keep the very few remaining services left open and available to those who need them, by reducing the valuation rate. Thank you.'

1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €134.80.

2. VALUATION HISTORY

2.1 On the 12TH day of February, 2020 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 and the Property ought to be included in the list as relevant rateable property and a valuation carried out.

2.2 On the 2nd 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 €10.

2.3 A final valuation certificate issued on the 15th day of December, 2021 stating a valuation of €10.

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 following facts submitted in evidence were not disputed.

4.2 The Property is located on the Main Street in Williamstown, County Galway. It is situated opposite a petrol filling station and close to St. Teresa's Church.

4.3 It comprises a semi-detached single storey structure with A-frame roof attached to a residential two storey house. The property appears in good condition.

4.4 The use is described as ‘funeral parlour’ and it measures 56.50 sq.m.

5. ISSUE(S)

The only matter in dispute is one of quantum of the NAV on the List.

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.

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

(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 The Appellant, Mr. John Feeney stated that the valuation is incorrect and in setting out his grounds of appeal stated that the premises in question provides a very small family run funeral home service, located in a very remote rural area situated in northeast County Galway.

7.2 Mr. Feeney stated in his evidence that in the past ten years, this funeral home was used sixty-four times, averaging at approximately six funeral services a year. He stated that to be expected to pay rates valued at €670 annually, unfortunately, will result in the funeral home being closed down.

7.3 Mr. Feeney submitted into evidence bank statements for the months March, June, September and December 2023, evidence concerning numbers of clients and extracts from RIP.ie. which are included in the appendices (N/A to public).

8. RESPONDENT'S CASE

8.1 Mr. Devlin for the Respondent stated that a material change in circumstances had occurred as per the definition "a) the coming into being of a newly erected or newly constructed relevant property or of a relevant property" Valuation Act 2001 as amended.

8.2 Mr. Devlin stated in his Precis that the Property had been valued in line with comparable funeral homes on the Valuation List.

8.3 He stated that the Appellant other than providing evidence of the number of funerals serviced to support his opinion that the valuation was incorrect, Mr. Feeney had submitted no comparable property evidence on the Valuation List. Mr. Devlin stated that it is the Property that is being valued, not the business.

8.4 In support of his valuation, Mr. Devlin submitted the following NAV comparisons (further details are in the Appendices, N/A to public).

Comparison 1:

Property Number	1545949
Address	Ballygar, Co. Galway
Total Floor Area / Sq.m.	80.95 sqm
RV / €	€15.24

Description	Area / Sq.m.	NAV / Sq.m.	NAV
Funeral Parlour	41.40	€40.95	€1,695.29
Preparation Room	20.05	€27.55	€552.44
Garage	19.50	€27.68	€539.77
Tarmac			€264.11
Total NAV			€3,051.61
NAV @ 0.5%			€15.26
Rateable Valuation €			€15.24

Mr. Devlin stated that no representations were received nor was the valuation appealed to the Valuation Tribunal. He stated that the comparison was similarly circumstanced.

Comparison 2:

Property Number	5009655
Address	Oughterard, Co. Galway
Total Floor Area / Sq.m.	70.89 sqm
RV / €	€15.00

Description	Area / Sq.m.	NAV / Sq.m.	NAV
Funeral Parlour	70.89	€41.00	€2,906.49
NAV @ 0.5%			€14.53
Rateable Valuation €			€15.00

Mr. Devlin stated that representations were received, and the valuation was appealed to the Valuation Tribunal, but that the analysis and outcome represents the agreement reached with that Appellant. He stated that the comparison was similarly circumstanced.

Comparison 3:

Property Number	2209438
Address	Clonberne, Co. Galway
Total Floor Area / Sq.m.	59.10 sqm
RV / €	€16.00

Description	Area / Sq.m.	NAV / Sq.m.	NAV
Funeral Parlour	56.10	€55.00	€3,085.50
Store	3.00	€27.50	€82.50
Total NAV			€3,168.00
NAV @ 0.5%			€15.84
Rateable Valuation €			€16.00

Mr. Devlin stated that no representations were received nor was the valuation appealed to the Valuation Tribunal. He stated that the comparison was located in a larger town and valued at a higher level per sq.m.

8.5 Mr. Devlin citing Valuation Tribunal judgements VA00/2/032 Proudlane Ltd T/a Plaza Hotel, VA07/3/054 William Savage Construction and VA09/1/018 O'Sullivan's Marine Ltd) stated that the onus is on the Appellant to provide evidence, by reference to values appearing on the Valuation List, to prove the case that the valuation should be amended.

8.6 He stated that he had valued the Property in line with comparable funeral homes on the valuation list which were all similarly circumstanced in terms of categorisation and use.

He submitted his opinion of value as follows:

Description	Area (sq.m)	NAV/ Sq.m	NAV €
Funeral Parlour	56.5	€41.00	€2,136.50
Total NAV €			€2,136.50
NAV @ 0.5%			€11.58
Rateable Valuation:			€10.00

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 The Tribunal has examined the details of the Property and considered all the submitted evidence adduced by Mr Feeney who contended for a revised NAV of €134.80 and that adduced by the Mr. Devlin contending for an NAV of €10.
- 9.3 Whilst Mr. Feeney submitted evidence of bank statements and the quantum of funeral services concerning the Property, no evidence of comparable properties on the List were submitted, which might have assisted the Tribunal in accordance with section 49 of the Act. Mr. Devlin citing previous Valuation judgements, stated that the Property is to be valued, not the business.
- 9.4 Mr. Devlin submitted three NAV comparisons for funeral homes. On the funeral parlour content, as opposed to storage, the assessment of value was as follows, property number 1545949 has an NAV psm of €41.95, property number 5009655, has an NAV of €41 psm and property number 2209438, has an NAV of €55 psm. The first two, Mr. Devlin stated were similarly circumstanced to the Property and the third concerned a funeral home situated in a larger town.
- 9.5 The Valuation Tribunal having reviewed all the evidence adduced from the parties, finds that the case submitted by the Appellant is unproven, and the onus of proof was on the Appellant to make their case that the valuation level of €10 psm for the Property, as applied by the Respondent, was incorrect in the context of other similarly circumstanced properties on the List.

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.