

**Appeal No: VA23/5/0308**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**Aodha Irish Craft and Design**

**APPELLANT**

**and**

**Commissioner of Valuation**

**RESPONDENT**

**In relation to the valuation of**  
Property No. 1342673, Retail (Shops) at 1 Bridge Street, Westport, Co. Mayo

**B E F O R E**

**John Stewart – FSCSI, FRICS, MCI Arb**

**Deputy Chairperson**

**Kenneth Enright - Solicitor**

**Member**

**Suzy Quirke – MSCSI, MRICS, Dip. Arb. Law**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 10<sup>TH</sup> DAY OF NOVEMBER 2025**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 8<sup>th</sup> 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 €12,690.

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: *“Appellant considers that the determination of the valuation of*

*the property is not a determination of its value that accords with that required to be achieved by section 19(5).*

*1. The subject property's valuation is excessive in view of the actual rent. The subject property is let on a 10-year lease from 11th April 2023 at €800/month IRI (€9,600).*

*2. Given that the level of €460/m<sup>2</sup> Zone A is fixed in the street, the only way to deal with the subject's differential is by way of end allowance, which is appropriate given that it is 75% Zone A and has no toilet. 25% is required to make relative.”*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €9,510.

## **2. REVALUATION 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 €14,340.

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 €12,690.

2.3 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023 stating a valuation of €12,690.

2.4 The date by reference to which the value of the property, the subject of this appeal, was determined is the 1<sup>st</sup> day of February 2022.

## **3. THE HEARING**

3.1 The Appeal proceeded by way of an oral hearing held remotely on the 4<sup>th</sup> day of March 2025. At the hearing the Appellant was represented by Mr. David Halpin M.Sc. (Real Estate), Ba. (Mod) of Eamonn Halpin & Co. Ltd and the Respondent was represented by Mr. Conor Murphy of Tailte Eireann.

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

#### **4. FACTS**

From the evidence adduced by the parties, the Tribunal finds the following facts.

4.1 The property is located on the corner of Bridge Street and Mill Street in the town centre of Westport, Co Mayo. It is located opposite the junction of High Street and Shop Street.

4.2 The property comprises a ground floor retail unit with dual frontage to Bridge Street and Mill Street.

4.3 The premises is not plumbed and accordingly does not provide toilet accommodation.

4.4 The overall floor areas are agreed as follows:

Ground Floor	Zone A	23.29 sq.m
	Zone B	8.6 sq.m

4.5 The property is operated as a craft, design and gift shop.

4.6 The property is held under a 10-year lease from 11<sup>th</sup> April 2023 at a current rent of €9,600 pa and a copy of the lease has been provided to the Tribunal and verified.

#### **5. ISSUES**

The principal thrust of this appeal is quantum and the methodology used to establish the value as well as the perceived effect on value due to the frontage to depth ratio and lack of plumbing. The Appellant contends that an end allowance should be applied to result in a valuation of **€9,510** in contrast to the Respondent Valuer who contends for a valuation of **€12,690** being the figure in the Valuation Certificate Issued on 15<sup>th</sup> September 2023.

The Appellant seeks a remedy that reduces the NAV in line with its actual rental value and the emerging tone of the list.

## **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 Appellant’s Representative, Mr David Halpin, submitted a written precis in which he outlined his objection to every aspect of the approach to the valuation.

- 7.2
- a) He stated that the level of €460/ sq.m Zone A which is fixed in the street, gives an excessive result in light of actual rental evidence, in respect of the subject and nearest comparisons and
  - b) the fact that no allowance has been made for frontage to depth as per previous Tribunal decisions or for the fact that the property has no toilet accommodation.

7.3 Mr Halpin set out the following comparable rental evidence and noted that all are under appeal to the Valuation Tribunal.

Address	Rent pa	Lease terms	Size SQM ITZA	Rent /SQM ITZA	Appeal?
Subject	€9,600	10 yrs from 11 April 2023	27.59 sq.m	€347.95	Y
1 Mill Street (Express Drycleaners)	€10,800	15 yrs from 16 February 2021	36.19 sq.m	€298.42	Y
3 Mill Street (Euro Stretcher)	€26,000	2 yrs from October 2022	81.72 sq.m	€318.16	Y

7.4 Mr Halpin accepted that adjusting the Zone A rate for the subject would bring it out of line with the rest of the scheme for the street and requested that an end allowance should be made for frontage to depth ratio to reflect the layout of the shop and additionally for the fact that the premises was not plumbed and did not provide toilet accommodation.

7.5 Mr Halpin noted that the subject property's Zone A rent at €347.95/sq.m is the highest of the three rental evidence comparables and cited the 73% Zone A of the Ground Floor as being the main reason. He stated that in this case the frontage of the subject property did not carry through into rental value.

7.6 Mr Halpin noted the Respondent's rental evidence referred to leases dated some 2.5 years to 4 years prior to the Valuation Date for the Mayo Revaluation on 1<sup>st</sup> February 2022 which was in the middle of the Covid-19 pandemic. He submitted that the further they were from the Valuation Date the greater the likelihood of arriving, by reference to them, at an outcome that may not be correct. He noted that leases under which the Key Rental Transactions provided by the Respondents commenced from January 2018 to September 2019.

7.7 Mr Halpin noted the fact that of the Respondent's three Key Rental Transactions, two were located on Bridge Street which he submitted was a superior location to the subject property, being located at 1 Bridge Street at the junction with Mill Street.

7.8 Mr Halpin cited three Key Rental Transactions namely the subject, Express Drycleaners at 1 Mill Street and Euro Stretcher at 3 Mill Street both located within 20 m of the subject property. The latter two were also cited in his comparable evidence of NAV Comparisons and analysed in his precis at pages 11 to 14. Both are under appeal to the Valuation Tribunal.

7.9 Mr Halpin cited a number of Tribunal cases where an end allowance has been made in order to address the frontage to depth ratio issue. He referred to the fact that 75% of the unit is Zone A and that this skews the resultant value when compared with the rent.

7.10 Mr Halpin questioned the Respondent on the evidence submitted by him in NAV Comparison 1, the details of which referred to a 'store behind a structural wall'. In cross-examination the Respondent accepted that generally a part of a demise located 'behind a structural wall' would be excluded from an overall ground floor analysis. However, he argued that in this case the 'store' was in fact the kitchen serving the business, 'Friends Bistro' and that this area should more correctly be included in the devaluation exercise of the overall ground floor resulting in an overall NAV of €246.76 per sq.m. He said that the proposed overall NAV of €397.93/sq.m of the subject property was out of line with the NAV Comparison 1. He also noted that the NAV Comparison was immediately adjacent to the subject property and that they actually shared an entrance lobby.

7.11 Mr Murphy said that save one example, in all of the Respondent's NAV Comparisons the premises also had upper floors or stores providing a 'balancing element' which counteracted the Zone A to an extent.

7.12 Mr Halpin referred to NAV Comparison 7 where a frontage to depth allowance was sustained, and a 10% allowance made to allow for the fact that the premises was not as deep as it was wide. He said that this Comparison was located on Mill Street approximately half way down the street and located on its corner with Grove Park. He said that on appeal it had been agreed that the NAV of Zone A in this location was €350 per sq.m. He submitted that while a lower Zone A NAV had been applied, an end allowance of 10% was also provided for in order to address the frontage to depth ratio. He said that he had submitted in this appeal that 'Mill Street is nowhere near as good as Bridge Street and the Octagon as shown by the Commissioner's Level of €250 per sq.m Zone

A at the Fairgreen end of the street'. He submitted that this was borne out by the evidence of NAV Comparison 7 (Lloyd's Pharmacy) which was valued using Zone A €350 per sq.m.

7.13 Mr Halpin said that of 53 units on Bridge Street only four have been appealed and that 75% of the units are owner-occupied which makes for a paucity of evidence. He reiterated that the Appellant was not challenging the scheme's Zone A €460 per sq.m as set by the Commissioner.

7.14 Mr Halpin cited four Valuation Tribunal judgements to support the use of an end allowance, but the Respondent submitted that none of these was located in Co Mayo.

7.15 In summing up Mr Halpin stated that this was an appeal wholly concerned with rent. He said that the subject property is let at a rent 25% lower than the quantum the Commissioner has assessed. He submitted that the Commissioner is solely relying on his 'basket of rents' of which the subject was not one. He submitted that the basket of rents provided were all dated and pre-Covid and made the point that he or any Appellant would not know what evidence was being used to support the Commissioner's defence until such time as precis were exchanged.

7.16 He said that the evidence of the basket of rents could not be deemed to be stronger evidence than the objective evidence of the rent payable by the Appellant under the lease commencing April 2023. He also submitted that the lease commencement date was much closer to the valuation date than that of any of the evidence provided by the Respondent in his Key Rental Transactions.

7.17 He said the subject property comprised a very poor small shop with no toilet or running water and that this was reflected in the modest rent payable by the Appellant. He said the rent undermined the valuation of €460 per sq.m for Zone A and that was why the use of an end allowance was appropriate to remedy the situation.

7.18 Mr Halpin proposed the following valuation – NAV as of 1<sup>st</sup> February 2022:

Zone A 23.29 sq.m @ €460 per sq.m	€10,713
Zone B 8.6 sq.m @ €230 per sq.m	€1,978
Less allowance 25%	<u>(€3,172)</u>
<b>Total NAV</b>	€9,518
But say	<b><u>€9,510</u></b>

## 8. RESPONDENT'S CASE

8.1 The Respondent said that the subject property was a retail unit located in a prominent position on the corner of Mill Street and Bridge and opposite the Shop Street/High Street junction. He stated that there was good visibility from pedestrian and vehicular traffic and that the pedestrian crossings outside the property linked it to the three other retail streets. He said the clock tower at the property's return was a town landmark. He said that the shop had excellent natural light coming into the shop from the front and the side.

8.2 The Respondent referred to representations made on 1 November 2022 by local letting agents Tuohy O'Toole, that the property did not have independent access onto the street as the entrance is shared with a lobby providing access to both the subject property and the adjoining café. They further submitted that the property had no plumbing, running water or toilet accommodation.

8.3 The Respondent stated that following representations (concerning Revaluation 2022) and evidence submitted by other occupiers the relevant valuation scheme was reconsidered, and the valuation was amended from €520 per sq.m Zone A to €460 per sq.m.

8.4 The actual rent for any individual property may be material in deriving that estimate but it is not in itself conclusive of *Net Annual Value* (NAV) in the context of Section 48 and section 19(5) of the Valuation Act 2001. Accordingly, the estimate of value arrived at for this property is what a hypothetical tenant would pay by way of rent in accordance with section 48, which is not necessarily what any particular tenant is paying.

8.5 The Respondent noted Mr Halpin's grounds of appeal as being that a Zone A of €460 per sq.m is excessive in light of the rent of €9,600 pa payable by the tenant, the fact that the unit has a large Zone A and an allowance for frontage to depth should be made and for the fact that the unit has no running water/toilet.

8.6 The Respondent noted that Mr Halpin's Key Rental Transactions are not on Bridge Street but the inferior Mill Street. He said the subject had been valued in line with a basket of rents based on rental evidence for Bridge Street and the surrounding streets of Westport. In cross examination the Respondent confirmed that the 'basket of rents' did not include the evidence of the subject property.

8.7 The Respondent cited the frontage of 3.9 m and return frontage of 7.1 m resulting in a ratio of 1:1.82. The Respondent submitted that Mr Halpin had not provided any evidence to support such an application of an end allowance on the grounds of the frontage to depth ratio. And that he had provided comparable evidence with similar frontage to depth ratios and no allowance had been applied in such cases.

8.8 The Respondents relied on three Key Rental Transactions which were dated 12<sup>th</sup> January 2018, 1<sup>st</sup> September 2019 and 1<sup>st</sup> March 2018 and details are include in the Appendix (N/A to public).

8.9 The Respondents referred to seven NAV comparisons.

NAV 1

<b>Property number</b>	1342675
<b>Occupier</b>	Friends Bistro
<b>Address</b>	1 Bridge Street Westport
<b>Total floor area</b>	119.85m <sup>2</sup>
<b>NAV</b>	€19,920
<b>Frontage to depth ratio</b>	1:1.78
<b>Frontage</b>	4.61m

Level	Description	Size SQM	NAV/SQM
0	Retail Zone A	28.12	€460
0	Retail Zone B	9.68	€230
0	Store	29.06	€46
1	Office	52.67	€65
	Total	119.53	€19,929

This property adjoins the subject property and is valued at the same retail levels. 43.46% of the ground floor is a store behind a structural wall and 74.39% of the zoned area is located in Zone A. No representations received; Not represented by an agent and no Appeal to the Valuation Tribunal.

#### NAV 2

<b>Property number</b>	1342780
<b>Occupier</b>	Thomas Moran
<b>Address</b>	82 Bridge Street Westport
<b>Total floor area</b>	96.83m <sup>2</sup>
<b>NAV</b>	€26,720
<b>Frontage to depth ratio</b>	1:1.22
<b>Frontage</b>	8.43m

Level	Description	Size SQM	NAV/SQM
0	Retail Zone A	45.73	€460
0	Retail Zone B	16.46	€230
1	Office	17.32	€65
2	Store	17.32	€45.50
	Total	96.83	€26,700

This property is opposite the subject property and is valued at the same retail levels. and 73.53% of the zoned area is located in Zone A.

No representations received; Not represented by an agent and no Appeal to the Valuation Tribunal.

NAV 3

<b>Property number</b>	1342677
<b>Occupier</b>	Heaney's Pharmacy
<b>Address</b>	3 Bridge Street Westport
<b>Total floor area</b>	85.39.m <sup>2</sup>
<b>NAV</b>	€16,020
<b>Frontage to depth ratio</b>	1:2.61
<b>Frontage</b>	4.m

<b>Level</b>	<b>Description</b>	<b>Size SQM</b>	<b>NAV/SQM</b>
0	Retail Zone A	20.19	€460
0	Retail Zone B	17.44	€230
0	Store	28.34	€65
1	Store	19.42	€45.50
	<b>Total</b>	<b>85.39</b>	<b>€16,020</b>

This property is located 8m from the subject property and is valued at the same retail levels and 53.64% of the zoned area is located in Zone A.

Representations received; Not represented by an agent and no Appeal to the Valuation Tribunal.

NAV 4

<b>Property number</b>	1342681
<b>Occupier</b>	Treasure Trove
<b>Address</b>	8 Bridge Street Westport
<b>Total floor area</b>	45.51.m <sup>2</sup>
<b>NAV</b>	€12,230
<b>Frontage to depth ratio</b>	1:2.54
<b>Frontage</b>	3.2.m

<b>Level</b>	<b>Description</b>	<b>Size SQM</b>	<b>NAV/SQM</b>
0	Retail Zone A	21.61	€460
0	Retail Zone B	6.48	€230
0	Store	17.42	€46
	Total	45.51	€12,230

This property is located 40m from the subject property and is valued at the same retail levels and 38.28% of the ground floor is a store.

Representations received; Not represented by an agent and no Appeal to the Valuation Tribunal

NAV 5

<b>Property number</b>	1342772
<b>Occupier</b>	Harvest Breeze
<b>Address</b>	75 Bridge Street Westport
<b>Total floor area</b>	23.4.m <sup>2</sup>
<b>NAV</b>	€9,590
<b>Frontage to depth ratio</b>	1:2.36
<b>Frontage</b>	3.0.m

<b>Level</b>	<b>Description</b>	<b>Size SQM</b>	<b>NAV/SQM</b>
0	Retail Zone A	18.3	€460
0	Retail Zone B	5.1	€230
	Total		€9,590

This property is located on the opposite side of the street to the subject property and is valued at the same retail levels and 78.2% of the ground floor is in Zone A.

No representations received; Not represented by an agent and no Appeal to the Valuation Tribunal.

## NAV 6

<b>Property number</b>	1342773
<b>Occupier</b>	Amber Body & Soul
<b>Address</b>	76 Bridge Street Westport
<b>Total floor area</b>	61.44.m <sup>2</sup>
<b>NAV</b>	€11,290
<b>Frontage to depth ratio</b>	1:2.88
<b>Frontage</b>	2.74.m

<b>Level</b>	<b>Description</b>	<b>Size SQM</b>	<b>NAV/SQM</b>
0	Retail Zone A	16.71	€460
0	Retail Zone B	6.55	€230
1	Store	18.87	€65
2	Store	19.31	€45.50
	total	61.44	€11,290

This property is located 460m from the subject property and is valued at the same retail levels and 71.84% of the ground floor is within Zone A.

No representations received; Not represented by an agent and no Appeal to the Valuation Tribunal.

## NAV 7

<b>Property number</b>	2195502
<b>Occupier</b>	Lloyd's Pharmacy
<b>Address</b>	Unit 1 Mill House, Mill Street Westport
<b>Total floor area</b>	81.79m
<b>NAV</b>	€19,600
<b>Frontage to depth ratio</b>	1:0.8
<b>Frontage</b>	10.1.m <sup>2</sup>

Level	Description	Size SQM	NAV/SQM
0	Retail Zone A	54.61	€350
0	Retail Zone B	11.88	€175
0	Store	15.3	€35
2	10% frontage to depth allowance		-€2,119.25
	Total	81.79	€19,600

This property is located on Mill Street and was represented by David Halpin, and the NAV was agreed before the hearing. 82.13% of the ground floor is within Zone A.

No representations received; Represented by an agent and Appealed to the Valuation Tribunal.

8.10 In cross examination the Respondent submitted that an end allowance should only be applied where a property has unique features relative to other properties and such that would justify it and he finds no such features existed.

8.11 He concluded by reasserting that the NAV should be confirmed at €12,690 based on the following calculation

Use	Area SQM	NAV/SQM	NAV €
Retail Zone A	23.29	€460	€10,713.40
Retail Zone B	8.60	€230	€1,978.00
			€12,691.40
		Say	€12,690

8.12 The Respondent was asked by the Chairperson if it was appropriate to take account of such historic rental evidence, all of it dating pre-Covid? His response was that the original revaluation had been two years earlier in 2020 but that as a result of Covid it had been pushed back to February 2022. He said that the 'team within the office' was working on the evidence they had and that he would have been provided with the most relevant information that was available.

## 9. SUBMISSIONS

There were no legal submissions in this case.

## 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 is independent of both Tailte Eireann and the local rating authority and makes determinations strictly in accordance with the Valuation Act 2001, as amended, and in accordance with the Valuation Tribunal (Appeals) Rules 2019. The Tribunal's scope of power only relates to the determination of the **valuation**, as the Tribunal has no function to offer any remedies in respect of the payment of rates, as such. The consideration of the appeal is restricted to examining the grounds set out in the Notice of Appeal as further developed in the written summary of evidence and in the oral testimony of the Appellant balanced against that of the Respondent.

10.3 In accordance with Section 19 (5) of the Valuation (Amendment) Act 2015, the subject is to be valued 'relative to the value of other properties comparable to that property on that valuation list in the rating authority area' in accordance with correctness of value, equity and uniformity.

10.4 For convenience of consideration, the grounds of appeal can be set out as follows:

- \* the proposed NAV is excessive in light of the actual rent,
- \* the only way to adjust the subject's valuation, given that €460 per sq.m Zone A is fixed on the street, is to make an end allowance for the frontage to depth ratio and the fact that the premises does not have running water/toilet accommodation.

10.5 The Tribunal finds that the subject property occupies a prominent position within the town and benefits from dual frontage and excellent natural light.

10.6 The Respondent argues that Mr Halpin's evidence on Mill Street is not appropriate as this location is inferior is supported by his evidence of NAV Comparison 7 where a Zone A NAV of €350 per sq.m was agreed. He submits that Mr Halpin's comparable evidence being on Mill Street is therefore not comparable with the subject property. The Tribunal finds that these Appellant comparisons while on Mill Street are located immediately opposite the subject property at the junction of the retail streets in Westport, being Bridge Street, Mill Street, High Street and Shop Street. It is accepted by the parties that the further down Mill Street one travels, away from the subject property, the greater the differential between the rental values of Mill Street and Bridge Street. NAV Comparison 7 as provided by Mr Halpin is halfway down the street.

10.7 Accordingly while Mr Halpin's KRTs are on Mill Street they are located at the top of the street, and their rental value would therefore be regarded as relevant in its application to the claim. However, Mr Halpin stated that his appeal did not seek to challenge the Zone A rate applied of €460/sq. m Zone A which he accepted as established but sought relief due to the frontage to depth ratio and the lack of sanitary facilities. Consequently, the dated KRTs provided by the Respondent were not germane to the Judgement in this case.

10.8 The Tribunal does not uphold Mr Halpin's argument that a frontage to depth ratio justifies an end allowance. The Respondent has the example of frontage to depth ratio in the range of 1:1.82 without an allowance having been made the most notable being Friends Bistro, 1 Bridge Street and adjoining the subject property. This property was provided as NAV Comparison 1 and the Tribunal notes that no representations or appeal were made to the Valuation Tribunal. The Tribunal notes that the subject property enjoys dual frontage which it could be argued adds to the value of the unit.

10.9 The Tribunal considers the Respondent's KRT 3 being of comparable size to the subject property albeit slightly larger is relevant. The subject property's Zone A is 23.29 sq.m while that of the Respondent's KRT 3 is 29.96sq.m with a larger Zone B. The Tribunal considers the rent per annum of €20,000 (from 1 March 2018) by comparison with that of less than half for the subject property (from 11 April 2023). The Tribunal considers Mr Halpin's claim that the subject property is let at a very modest rent reflects its value as a retail unit in its actual state. The Tribunal

finds that the differential here can be explained by the absence of running water (and therefore toilet accommodation) and to a lesser extent the fact that there is no direct access onto the street as access to the subject property is provided by means of a shared lobby with the adjoining occupier, Friends Bistro, 1 Bridge Street.

10.10 The Tribunal finds that the Section 19 (5) of the Valuation (Amendment) Act 2015 provides as follows –

*(5) 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 or, if no such comparable properties exist, is relative to the value of other properties on that valuation list in that rating authority area.*

10.11 The Tribunal finds that this allows for the unique features of a property to justify an end allowance. The Tribunal considers the lack of running water/toilet accommodation to be a unique feature. While by definition an end allowance is subjective the Tribunal having carefully considered all of the facts as they applied to the subject property has determined that a discount of 20% adequately reflects the unique features of the subject property particularly the lack of any sanitary facilities. In cross examination the Respondent stated that he ‘assumed’ that all properties put forward in evidence of other rental transactions and that KRTs and NAV Comparisons had the benefit of running water and toilet accommodation.

## **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €10,150.

This is calculated as follows:

Retail Zone A	23.29 sq.m @ €460	€10,713
Retail Zone B	8.6 sq.m @ €230	<u>€1,978</u>
		€12,691
Less 20% end allowance		<u>(€2,538)</u>
		€10,153
Say NAV	<b>€10,150</b>	

## **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.