

Appeal No: VA23/5/0672

AN BINSE LUACHÁLA

VALUATION TRIBUNAL

NA hACHTANNA LUACHÁLA, 2001 - 2015

VALUATION ACTS, 2001 - 2015

JIM GIBBONS

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1361324, Shop at Mount Street, Claremorris, County Mayo.

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 22ND DAY OF JANUARY 2026

BEFORE

Raymond J Finlay - FIPAV, MMIL, ACI Arb, TRV, MCEPI, PC

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 19th 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 €10,040.

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) *The Valuation is incorrect: The building has holes in roof, damp, no water, no heating, loose wiring more shed than shop.* (e) *Any other grounds: At 76 years, the shop is a hobby, 11 weeks per year total, shop condition has no rental value.*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €4,350.

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 €10,040.

2.2 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of €10,040.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st day of 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.

4. FACTS

4.1 The parties are agreed as to the following facts.

4.2 The subject property is a retail/commercial premises located on Mount St. Claremorris, Co.Mayo.It is centrally located within the town close to Market Sq., the accepted town centre.

Claremorris population 3,857 in 2022 Census.

The premises is a medium to large sized premises that is described as ‘moderate’ in condition. There is power within the unit but no central heating, WC or running water. The property has been identified by assistance of internal and external photos supplied by both appellant and respondent.

Subsequent to an erroneous shop area being utilised by the respondent, the areas have been formally agreed as per 15/10/24 some one year later than the valuation certificate being fixed.

They are;

Retail area Zone A; Ground Floor 31.51

Retail area Zone B;Ground Floor 46.26

Retail area Zone C;Ground Floor 33.69

Retail area Remainder 1.40

Total 106.86 M2.

We understand the property is held Freehold.

5. ISSUES

The dispute 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.”

7. APPELLANT'S CASE

7.1 Mr Gibbons, the appellant, did not offer a precis of evidence or supply representation to appeal but did note on the supplied Notice of Appeal of 16th October 2023;

The building has holes in the roof,

It is damp,

It has no water supply,

It has no central heating,

It has loose wiring,

It is more of a shed than a shop.

Mr Gibbons also offered that at 76 years of age, the operation of the shop is a hobby and therefore he chooses to open the premises for business approx 11 weeks per year and offers the opinion that the property currently has no rental value.

He concludes by suggesting a rental value estimate of E4,350 pa.

8. RESPONDENT'S CASE

8.1 The respondent in this matter, Ms.I.McNally B.Sc.(hons),Masters, replies in full precis at E10,040.To assume and estimate with the NAV (Net Annual Value) of a property under appeal the respondent must comply with Section 48(1) and (3) together with Section 19(5) of the Valuation (Amendment) Act 2015.The subject property is valued relative to other comparable properties within the same rating area that are deemed to be of correct value, equity and uniformity.

To arrive at this figure per Metre Square within Zonings of A,B,C and remainder of retail area, the respondent offered three compatibles of Key Rental Transactions of similar properties;

KRT 1 2142527

This is a smaller retail unit on nearby James St in apparent better cosmetic condition that complies with the sought retail rate of E250M2 Zone A.as of the relevant valuation date.

KRT 2 2182541

This KRT is a larger retail/office use on Dalton St on a corner site location.

It indicates E235 M2 Zone A.as of the relevant valuation date.

KRT 3 1361341

This KRT is a similar sized retail property in apparent good cosmetic condition on the same street as the subject property, Mount St. currently an Art Gallery with the same rate of E140m2 Zone A as indicated as of the relevant valuation date.

The respondent then continued to offer the following properties having NAV qualities to be used as 'Similarly circumstanced' properties;

NAV 1 2141166

This is a significantly smaller retail unit that is also located on Mount St. It is very close to the subject and rated at E160M2 Zone A.

NAV 2 1370421

This property is again smaller than the subject but it is also located on Mount St, the subject properties Street it is also rated at E160M2 Zone A.

NAV 3 1392743

This final NAV is currently in office use and is a similar size to the subject located on the same St.It, again is rated at E160m2 Zone A.

9. SUBMISSIONS

9.1 There were no legal submissions received on this appeal.

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.

Firstly to look at the points and presentation made by the appellant.

Whilst the rear of the property has a corrugated roof and exposed concrete ceiling beams, the property remains a retail commercial property and must be valued as such. Lack of maintenance does not produce a different rating amount which is set by the tome of the area.

The fact that the owner chooses to open the property for the number of weeks that suit his or her circumstances also should have no bearing on the valuation rate for the property, as evidenced by the accepted NAV by the other traders in the same location.

The Tribunal does not see the validation of the appellant's figure of E4,350 as having any evidential justification.

However it is essential that the rate set should comply fully with the correct evidence agreed.

Thus the valuation should reflect the agreed areas as per 15/10/24 and not the valuation as per the valuation certificate issued as per 15/12/23

On foot of this amended Floor Area total, the fair and equitable figure should be reduced from the original NAV proffered by Ms McNally of E10,040 to the now accurate NAV of E9,600 as per Tailte Eireann's amended figure sought.

DETERMINATION:

NAV E9,600

Nine Thousand and Six Hundred Euro.

The Tribunal therefore disallows the Appeal and agrees the Respondent's amended NAV.

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.