

Appeal No: VA23/5/0892

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

ST FRANCIS NURSING HOME

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1181977, Health at Local NO/MAP REF: 6ABE, Derreen Lower, Cloonkeen, Glenamaddy, County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 18TH DAY OF NOVEMBER 2025**

BEFORE

Brian Meldon - FSCSI, FRICS, Reg Val, Dip. Arb

Member

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 €85,000

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 : *(a) The Valuation is incorrect: We consider that the valuation of €85,000 that has been attributed to the property is too high and wish to appeal the decision on the following grounds. The property is set in a remote area of Galway and there is no public footfall linking it to the nearest small village of Kilkerrin. We cannot understand why the value is so high where there has been no improvements in the road/footpath linking it to the nearest villages/towns. The small local road into the Nursing home floods on a regular basis. There is no public transport or street lighting in the vicinity of the Nursing*

home. There is no cycling lane to the nursing home. All of this means that staff/residents/visitors must use their own transport in commuting to and from the nursing home.

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €20,000.

2. RE-VALUATION HISTORY

2.1 On the 23rd day of February, 2023 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 €85,000

2.2 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of €85,000.

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 comprises a two-storey nursing home, formerly a monastery, located in a rural area near Kilkerrin, Ballinasloe, Co. Galway. It provides 34 registered beds, with

mixed single and twin rooms and limited ensuite provision. Total GEA 1,119.09 sq m. HIQA-registered, providing 24-hour care. Freehold title.

4.3 The Respondent's Final Valuation Certificate issued with an NAV of €85,000, being €2,500 per bed.

5. ISSUES

The sole issue in dispute is whether the NAV of €85,000 is incorrect and inequitable in the context of Section 48 and Section 19(5) of the Valuation Act 2001, as amended.

The Appellant contends that due to rural location and lack of local authority services, the NAV should be €20,000.

The Respondent contends the existing NAV is correct, supported by the valuation scheme and comparable nursing home NAVs.

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 argues that:

- The property is rural, remote and lacks footpaths, public transport, street lighting and local services.
- Access roads flood and there is no cycling infrastructure.
- The business experiences occupancy fluctuations (average 28.5 beds occupied).
- Operating costs are high relative to bed numbers and further labour cost pressures exist.
- The Appellant asserts the NAV should be €20,000.

8. RESPONDENT’S CASE

8.1 The Respondent submitted a full Statement of Evidence outlining:

- Valuation carried out under Sections 48 & 19(5).
- Accepted comparative per-bed valuation scheme for nursing homes.
- Subject assessed at €2,500 per bed = €85,000 NAV.
- Market and R&E data used in developing scheme.
- Comparative NAVs of similar nursing homes demonstrating tone of list.
- No evidence from Appellant to rebut the valuation.

Comparisons cited include Mountbellew, Hillside, Castleturvin and others, all broadly aligned in €/bed tone.

The Respondent notes no representations were filed at earlier stage and the Appellant provided no supporting valuation evidence.

9. FINDINGS AND CONCLUSIONS

9.1 The Tribunal must determine an NAV that is correct and equitable pursuant to Sections 48 and 19(5).

9.2 The Appellant raised issues relating to location, flooding, public services and operating costs. These are not valuation-determining factors under the Valuation Acts and do not, of themselves, justify departure from the statutory scheme.

9.3 The Appellant has not provided comparators, valuation evidence or methodology to support the asserted €20,000 NAV, nor demonstrated error in the Respondent's analysis.

9.4 The Respondent has provided detailed statutory, comparable and analytical support for the valuation scheme and the adopted NAV.

9.5 Having considered all submissions and evidence, the Tribunal finds that the Respondent has proven correctness, equity and uniformity. The Appellant has not provided sufficient evidence to warrant alteration.

DETERMINATION:

Accordingly, for the above reasons, The Tribunal disallows the appeal and confirms the NAV at €85,000.

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.