

Appeal No: VA23/5/1484

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

Thomas Horkan

APPELLANT

and

Commissioner of Valuation

RESPONDENT

**In relation to the valuation of
Property No. 1340673, Retail (Shops) at 1D Newtown, Castlebar, County Mayo.**

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

BEFORE

Brian Meldon FSCSI, FRICS, Reg Val, Arb

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 18th 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 €9,070.

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 excessive and inequitable and does not achieve the requirements of section 19(5) of the Valuation Act 2001, in circumstances where the two immediately adjoining properties within the same terrace on Newtown are valued at Zone A €130/m² and Zone B €65/m², whereas the subject is valued at Zone A €240/m² and Zone B €120/m².

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €4,917.

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 €8,870.

2.2 A Final Valuation Certificate issued on the 15th day of September 2023 stating a valuation of €9,070.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 01st 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 property is a small ground-floor retail unit at 1D Newtown, Castlebar.

4.2 The subject property comprises a ground-floor retail unit of 42.0 m², with Zone A floor area of 32.3 m² and Zone B of 9.7 m².

Level	Description / Use	Area (m²)
Ground	Retail Zone A	32.30
Ground	Retail Zone B	9.70
Total		42.00

4.3 The relevant use is retail.

4.4 There is no dispute regarding floor areas or property description.

4.5 The subject previously let at €10,400 p.a.

5. ISSUES

The issue in this appeal is **quantum only**.

6. RELEVANT STATUTORY PROVISIONS:

6.1 Sections **48** and **19(5)** of the Valuation Act 2001, as amended, apply.

6.2 Section 48(1) of the Valuation Act 2001 provides:

“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.”

6.3 Section 48(3) of the Act, as amended, provides:

“‘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 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.”

6.4 Section 19(5) of the Act, as amended, provides that a valuation list shall achieve:

“(a) the correctness of value, and
(b) equity and uniformity of value between properties on that valuation list...”

6.5 Section 63(1) of the Act provides:

“The statement of the value of property as appearing on the valuation list shall be deemed to be a correct statement of that value until it has been altered in accordance with the provisions of this Act.

7. APPELLANT’S CASE

7.1 The Appellant relies on three nearby comparators along Newtown.

7.2 Two adjoining units are valued at €130/m² Zone A and €65/m² Zone B, whereas the subject is valued at €240/m² Zone A and €120/m² Zone B.

7.3 The Appellant submits that this difference is inequitable, given that the three units are located within the same small parade and only feet apart with similar characteristics and no dedicated parking.

7.4 The Appellant has no knowledge of any valuation zoning scheme; rather, they rely on the values as currently entered on the Valuation List and contend that, in the absence of any statutory amendment to correct neighbouring valuations, the subject should be valued consistently with those existing entries.

8. RESPONDENT'S CASE

8.1 The Respondent submits the subject has been valued in accordance with the Newtown Zone scheme at €240/m².

8.2 The Respondent relies on three NAV comparisons on Newtown, all valued at €240/m² Zone A.

- R1 – PN 1340674 (Noreen Mahon, Brant Rock): A nearby retail unit two doors east of the subject, valued at €240/m² Zone A.
- R2 – PN 2213337 (Zaloon Hairdressing): A corner retail unit at Newtown/Lannagh Road junction, valued at €240/m² Zone A.
- R3 – PN 1340699 (Harmony Hearing Ltd): A retail unit adjacent to R2 at the Newtown/Lannagh Road junction, also valued at €240/m² Zone A.

The Respondent submits that these three entries demonstrate the correct and uniform Zone A level applicable to this section of Newtown.

8.3 The Respondent acknowledges that two adjoining properties were valued at €130/m² in error, and states that they should have been valued at €240/m² in accordance with the prevailing valuation approach applied to Newtown.

8.4 The Respondent asserts that those two comparables should not be relied upon by the Tribunal.

9. SUBMISSIONS

9.1 No legal submissions were made beyond statutory interpretation noted above.

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal, the Tribunal must determine the value of the Property so as to achieve, insofar as is reasonably practicable, a valuation that is correct and equitable in accordance with section 19(5) of the Valuation Act 2001, as amended. In doing so, the Tribunal must have regard to the values of comparable properties as they appear on the Valuation List in Mayo County Council, unless and until those values are altered in accordance with the statutory provisions. The sole issue in this appeal is quantum.

10.2 The Respondent accepts that two immediately adjoining properties are recorded at €130/m² Zone A in error.

10.3 The Tribunal has not been made aware that any statutory process has been commenced to alter those valuations.

10.4 Under section 63 of the Act, valuations on the list stand unless altered in accordance with the Act.

10.5 The Appellant correctly relies on the valuations as they appear on the list and simply seeks parity with adjoining recorded entries, which the Tribunal accepts is reasonable in circumstances where the neighbouring valuations remain unaltered.

10.6 The Tribunal therefore determines that equity and uniformity require the subject to be valued on the same basis.

DETERMINATION:

Accordingly, for the reasons set out above, the Tribunal finds that equity and uniformity under Section 19(5) of the Valuation Act 2001 (as amended) require that the subject property be valued consistently with the neighbouring properties as they currently appear on the Valuation List.

The Respondent has acknowledged that two adjoining properties are recorded at a lower Zone A level in error.

In accordance with Section 63 of the Act, the Valuation List is deemed correct unless altered in accordance with the Act. In the absence of any such alteration, the Tribunal must have regard to the values appearing on the List for the immediately adjoining comparable properties.

The Tribunal is satisfied that the subject property should be valued at the same Zone A and Zone B levels as those recorded neighbouring entries.

The appeal is therefore allowed, and the valuation of the property is reduced as follows:

NAV Calculation

Level	Area (m²)	Rate	NAV
Retail Zone A	32.30	€130	€4,199.00
Retail Zone B	9.70	€65	€630.50
Total NAV			€4,829.50
Say			€4,830

The Tribunal therefore determines the Net Annual Value of the subject property to be €4,830.

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.