

Appeal No: VA23/5/0312

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

CASTLEFERGUS RIDING STABLES

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

**In relation to the valuation of
Property No. 2180856, Leisure at Castlefergus Farm, Quin, County Clare.**

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 1ST DAY OF DECEMBER 2025**

BEFORE

Liam Daly – FSCSI, FRICS

Member

1. THE APPEAL

1.1 By Notice of Appeal received on the 12th 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 €17,360.

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 : “ (e) *Other grounds*

Castlefergus farm is a 100 acre farm and our business is mainly based on our farmland. We operate a trekking centre and riding school. We make use of our natural surroundings such as a fairy trail in the woods, 15th century castle on neighbouring property and multiple ring forts on our farm, bordered with the river rine. We have a working sheep farm which is also appealing to tourists.

Castlefergus farm is not comparable to local properties such as Clare Equestrian centre or Banner Equestrian Centre as both of these host regular competitions with Show jumping association of Ireland, amongst other associations.

Our buildings are used for smaller scale events for our private customers. We offer 8 lessons to children weekly. These lessons are only in the arena during the Winter months. We are closed December, January and February. We also close for Summer in July and August. Our main business is trekking in the agricultural farmland outdoors.”

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €8,680.

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 €17,360.

2.2 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of €17,360.

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

4.2 The subject property is situated in the townland of Castlefergus, Co. Clare

4.3 The subject property comprises of an Indoor Arena, Stables and Store

4.4 The accommodation has not been agreed between the parties.

5. ISSUES

The issue 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 The Appellant’s precis described the subject property as a 100-acre farm on which the Appellant operates a trekking centre and riding school.

7.2 The Appellant’s precis outlined the grounds of appeal, firstly, on the appropriateness of the comparables used by Tailte Eireann. It was the Appellant’s opinion, the subject property was not comparable to either the Clare Equestrian Centre or Banner Equestrian Centre, as both of these properties host regular competitions with Show Jumping Association of Ireland and other associations. The Appellant’s precis outlined how their property is used for smaller scale events for private customers, offering eight lessons to children weekly. These lessons are only in the arena during the Winter months. The business is closed for the months of December, January, February, July and August. The Appellant’s main business is outdoor trekking on the agricultural farmland.

7.3 The Appellant’s precis highlighted that their rates had increased from €3 in 2022 to €30 in 2023. The Appellant included copies of rates bills to substantiate this.

7.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €8,680

8. RESPONDENT’S CASE

8.1 The Respondent’s precis was prepared by Mr. Oliver Parkinson on behalf of the Tailte Eireann. The Respondent’s precis provided details on the location of the subject property as situated in the townland of Castlefergus, Co. Clare, approximately 1.65 kilometres northeast away from Exit 11 off the M18, and approximately 7.5 km from the town of Ennis, Co. Clare. The Respondent’s

precis described the subject property as an Equestrian Centre, and comprises of an Indoor Arena, Outdoor Arenan, Stables and Store.

8.2 The Respondent's precis provided extracts from the Appellant's business website (www.castlefergusequestrian.com) to demonstrate the service been operated/offered at the subject property:

“Over the years, we have developed our equestrian centre and farm in Ireland. The equestrian centre is friendly and professionally run and we offer a service of excellence to all. We have suitable ponies or horses to match all types of riders and their abilities, whether a complete novice rider or advanced rider, all ages and abilities can enjoy riding over 100 acres of beautiful rolling farmland in Co. Clare. Castlefergus Equestrian is approved by AIRE the body that regulates the standards of equestrian centres in Ireland. We pride ourselves on our friendly qualified instructors whose qualifications range from ICES and BHSAI (British Horse Racing Society)”

Arena Hire: “The indoor arena is 150 ft x 80 ft, it is fully covered with natural lighting as well as flood lights for use during the day and evenings. Both the indoor arena and outdoor arena are available to hire at competitive rates”

Livery service: “We offer a full livery service for ponies and horses, in wintertime all livery horses and ponies are turned out into the winter exercise pad area. In summer time your horse or pony can enjoy the freedom of our farm. In 2008 a new purpose built American Style Barn was built to provide every comfort for your horse”

Pony Camps: “During Easter and over the summer months of June, July and August we facilitate pony camps. For a really fun and action packed pony camp experience we run 4 day summer pony camps for children and teenagers . Each day includes a riding lesson, a practical lesson in some aspect of pony care, and various horse activities. Pony camps allow the young rider to increase their knowledge and skills in relation to riding and care of the pony”.

8.3 It was the Respondent's opinion the subject property was in good condition and is held freehold.

8.4 The Respondent's precis outlined the Appellant's grounds for appeal and provided the following responses:

- Comparability of subject property to both Clare Equestrian Centre or Banner Equestrian : The Respondent referenced the Appellant’s website www.castlefergusequestrian.com to illustrate that in their opinion, the subject property had similar facilities.
- Rates have increased from €3 in 2022 to €30 in 2023: It was the Respondent’s opinion that the Appellant was referring to a previous revision of the subject prior to the commencement of the Revaluation of Clare County Council under Reval 2023.

- The subject is mainly a trekking centre: The Respondent disputed this on the basis information on the Appellant’s website, providing the following extracts:

Pony Camps : *“Throughout the summer months of June, July and August”*

Kids Mini Woodland Trekking : *“We do a lovely fun trail up through the woods and in the summer months in the fields with the baby lambs. We have a great team of lovely quiet ponies. Helmets are provided at the stables.”*

Stables/Livery Services : *“We offer a full livery service for ponies and horses, in wintertime all livery horses and ponies are turned out into the winter exercise pad area. In summertime your horse or pony can enjoy the freedom of our farm. In 2008, a new purpose-built American Style Barn was built to provide every comfort for your horse.”*

Indoor Arena : *“The indoor arena is 150 ft x 80 ft, it is fully covered with natural lighting as well as flood lights for use during the day and evenings. Both the indoor arena and outdoor arena are available to hire at competitive rates.”*

- Both comparables, Clare Equestrian Centre and Banner Equestrian, host shows: The Respondent addressed this by stating, the subject property is Relevant Property under Schedule 3 of the Valuation Act 2001, as amended. The property attached to the other equestrian centre operators referenced by the appellant are also Relevant Property under Schedule 3 of the Valuation Act 2001, as amended. The Respondent is required to value the relevant property in question, as opposed to the business carried out within.
- Opinion of NAV €2,000. Opinion of NAV from Notice of Appeal = €8,680: In their precis, the Respondent outlined, while the Appellant has stated what the subject cannot be compared to, the Appellant has not provided any comparable evidence to support their opinion of value of €2,000 or €8,680. The Respondent’s precis explained this further by stating, this is contrary to Rule 36 (d) of the Tribunal Rules 2019 which states the following:

The appellant’s précis must include the following documents:

(a) where appropriate, a copy of the relevant valuation certificate or notification of the valuation manager or revision manager.

(b) a copy of any written record of the decision appealed.

(c) a copy of the notice of appeal to the Tribunal.

(d) maps and photographs of the property the subject of the appeal and of all comparator properties relied upon. Photographs must be dated and titled. Maps must be to scale, with north-point, road names, the property the subject of the appeal and the comparator properties clearly marked.

The opinion of value relied upon by the appellant of €40,000 is not supported by any evidence and should be disregarded. Please note, in this instance, the Tribunal has assumed reference to the figure of €40,000 in the Respondent’s precis is a type error.

The Respondents goes on to reference, Valuation Tribunal Appeal Ref VA 20.1.0016 Maguire Dental Vs Commissioner of Valuation, where the tribunal affirmed the valuation of the Commissioner. The Respondents stated that in this Judgement, under section 10.4 findings and conclusions, the Tribunal stated the following under point:

“While the Tribunal is cognizant of the fact that lay Appellants do not always have the technical insights or on occasions the resources of the Respondent, they are nonetheless bound by the rules of the Valuation Tribunal. In this case the Appellants did not provide any comparable evidence, nor did they provide any valuation methodology to support their claim”

8.5 The Respondent’s precis included the following five NAV comparables:

NAV Comparison 1

Property Number	5011220
Occupier	Drumcliff Equestrian Centre
Address	Drumcliff, Ennis, Co. Clare
Total Floor Area	625 sq. m
NAV	€8,750

Level	Description	Size (sq.m)	NAV per sq.m
0	Arena	512.40	€14
0	Stables	112.50	€14
	Total	625	€8,750

NAV Comparison 2

Property Number	2175572
Occupier	West Clare Equestrian Centre
Address	Clooncorha, Kilrush, Co. Clare
Total Floor Area	751sq. m
NAV	€10,510

Level	Description	Size (sq.m)	NAV per sq.m
0	Arena	669.78	€14
0	Stables	81.22	€14
	Total	751	€10,510

NAV Comparison 3

Property Number	1475634
Occupier	Clonlara Equestrian Centre
Address	Clonlara, Co. Clare
Total Floor Area	2274.33sq. m
NAV	€27,200

Level	Description	Size (sq.m)	NAV per sq.m
0	Arena	1732.50	€12
0	Stables	248.88	€12
0	Offices	292.95	€12
	Total	2274.33	€27,200

NAV Comparison 4

Property Number	1700539
Occupier	Banner Equestrian Centre
Address	Toonagh, Ennis Co. Clare
Total Floor Area	1393.90sq. m
NAV	€16,720

Level	Description	Size (sq.m)	NAV per sq.m
0	Arena	996.96	€12
0	Stables	208.00	€12
1	Equestrian Centre	188.94	€12
	Total	1393.90	€16,720

NAV Comparison 5

Property Number	2150833
Occupier	Clare Equestrian Centre
Address	Deerpark, Doora Ennis Co. Clare
Total Floor Area	3,298.89sq. m
NAV	€32,900

Level	Description	Size (sq.m)	NAV per sq.m
0	Arena	2250.99	€10
0	Stables	536.50	€10
0	Equestrian Centre	511.40	€10
	Total	3,298.89	€32,900

8.6 The Respondent's precis concluded by requesting the Tribunal to affirm the valuation of the subject property appearing on the relevant valuation list as representing its Net Annual Value in accordance with Section 48 of the Valuation Act 2001 and the requirements of section 19(5). The Respondent followed this by providing an opinion of value should the Tribunal decide in favour of the Appellant. The Respondent put forward the following valuation:

Use	Floor Ares (Sq. M)	NAV per Sq. M	NAV
Store	32.50	€12	€390.00
Stables	274.77	€12	€3,297.24
Arena	1140	€12	€13,680.00
Total NAV			€17,367.24
NAV, Say			€17,360

9. SUBMISSIONS

9.1 There were no legal submissions

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 Clare County Council.

10.2 Central to the Appellant's argument was the use of both the Clare Equestrian Centre and Banner Equestrian Centre as comparables used by Tailte Eireann in determining the NAV for the subject property. The Appellant argued their business operation was of a different scale to the selected comparables. In their counterargument, Tailte Eireann referenced the Appellant's website to illustrate the services available. While the Tribunal did find this somewhat helpful, the key point made by the Respondent on the matter, was their reference to "*Relevant Property under Schedule 3 of the Valuation Act 2001*" and "*Respondent is required to value the relevant property in question, as opposed to the business carried out within*". It is therefore on this basis; the Tribunal find the comparables to be deemed appropriate.

10.3 The Appellant sought a revised NAV of €8,680. The Tribunal was not provided with any evidence in the Appellant's precis to substantiate this figure. The Appellant is required to demonstrate that the Respondent had erred in their determination of the NAV, this has not been done. The Tribunal has acknowledged the suitability of the comparables used by the Respondent, and a valuation needs to be considered on the basis of the hypothetical occupier and is not necessarily restricted to the use of the existing occupier.

DETERMINATION:

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.