

**Appeal No: VA23/5/0543**

**AN BINSE LUACHÁLA**

**VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015**

**VALUATION ACTS, 2001 - 2015**

**CLAREMORRIS PET CLINIC**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**

Property No. 2181824, Retail (Warehouse), Veterinary Clinic, at Unit 12, Lakeside Retail Park, Ballindine Road, Claremorris, County Mayo.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 11<sup>th</sup> DAY OF DECEMBER 2025**

**BEFORE**

**Paul McElearney - FRICS, FSCSI, FCI Arb**

**Member**

## **1. THE APPEAL**

1.1 By Notice of Appeal received on the 17<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 €14,790.

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: Only 67% of the total ground floor area is being used for commercial purposes*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €11,220.

## **2. RE-VALUATION 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 €14,790.

2.2 A Final Valuation Certificate issued on the 22<sup>nd</sup> day of September 2023 stating a valuation of €14,790.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1<sup>st</sup> 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 written submissions made by the parties, the Tribunal finds the following facts.

4.2 The subject property occupies the ground floor only of a two-storey end-of-terrace retail unit, which is located in the Lakeside Retail Park. Lakeside Retail Park is a recent development located in close proximity to other Retail Centres, situated off the Ballindine Road on the outskirts of Claremorris, and is some 1.2km from the Town Centre. Lakeside Retail Park is 1km off the N17, which is the primary road from Galway to Sligo

4.3 The subject retail unit has good shop frontage with suspended ceilings and recessed lighting. The property is of concrete-block wall construction with a plaster finish and timber flooring.

4.4 The parties have agreed that the subject retail unit has an agreed ground floor area of 246.50 m<sup>2</sup> and is being used as a Veterinary Clinic.

4.5 The property is held freehold.

## **5. ISSUES**

5.1 The issue in this Appeal is one of quantum, as the claimant maintains that only 67% of the total ground floor area is being used for commercial purposes.

## **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 A Précis of Evidence, dated 18<sup>th</sup> December 2024, was submitted by email on behalf of the Appellant and signed by Esther Van Luipen, in which the following matters were confirmed:-

7.2 That the subject premises have been fitted out for use as a veterinary clinic in accordance with the Veterinary Council of Ireland requirements, providing a consultation room, an operation theatre, a staff area, an office, toilets, and a reception area.

7.3 The Appellant operates as a sole veterinary practitioner.

7.4 That the subject premises are too large, and there is no requirement for additional consultation rooms and that only 67% of the total ground floor area is being used for commercial veterinary purposes, with the remainder being used for storage purposes by her family.

7.5 The Appellant opined that the valuation ought to have been determined in the sum of €11,220; in doing so, the Appellant did not refer to any rental transactions or rental values and introduced no comparable evidence in support of their contention that the valuation ought to have been determined in the sum of €11,220.

## **8. RESPONDENT'S CASE**

8.1 A Précis of Evidence was submitted by Mr Neil Corkery on behalf of the Respondent in which he confirmed:-

8.2 That the Valuation Date was 1<sup>st</sup> February 2022.

8.3 That the proposed Valuation Certificate issued on 23<sup>rd</sup> September 2022 in the amount of €14,790 that no representations were made, and that the Valuation Certificate was issued in the amount of €14,790 on 22<sup>nd</sup> September 2023.

8.4 That an appeal was lodged with the Valuation Tribunal on 17<sup>th</sup> July 2024.

8.5 The Appellant's Opinion of Value was €11,220.

8.6 The summary of the grounds of appeal contained in the Appellants' précis is that only 67% of the total ground floor area is being used for commercial purposes.

8.7 That the Appellant did not refer to any rental transactions or rental values and introduced no comparable evidence in support of their contention that the valuation ought to have been determined in the sum of €11,220.

8.8 That the response to the Appellant's evidence is that the entire space is capable of beneficial occupation and that the space could be used for commercial purposes for other occupiers. It is the occupier's choice not to use this floor area for their business.

8.9 That the access to the first floor and the lift have already been excluded.

8.10 Mr Corkery provided details of his comparison evidence for properties which were, in his opinion, 'similarly circumstanced' and considered comparable, as they shared characteristics such as use, size, location, and/or construction.

8.11 Mr Corkery provided relevant comparative market rental evidence and NAV Comparisons, which, in his opinion, underpinned the valuation scheme.

8.12 Mr Corkery's Key Rental Transaction for a retail warehouse property was a retail warehouse located in the Lakeside Retail Park, Claremorris, at €90.76 per sq. m together with NAV comparables, which had the same level applied to the subject property as per the valuation scheme, which demonstrated that both correctness and equity & uniformity of value have been achieved in this case. The details of Mr Corkery's Key Rental Transaction and NAV Comparison properties are provided in Appendix 1 (N/A to public).

## **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 Mayo County Council.

10.2 The Tribunal has found on several occasions that the onus of proof rests with the Appellant in an appeal (See Proudlane Ltd. t/a Plaza Hotel (VA00/2/032) and AIB Group PLC v Commissioner for Valuation (VA20/4/0053)). The position was expanded on in Tribunal decision FGM Properties v Commissioner for Valuation (VA19/5/1091) wherein it was held: “The onus of proof rests on the Appellant to demonstrate, through cogent evidence, that the Respondent has erred.”

10.3 Arising from these decisions, in order to succeed in their appeal, an Appellant must demonstrate, through cogent evidence, that the Respondent has erred in their valuation of the property under appeal. In that respect, the Appellant was obliged to satisfy the Tribunal, through evidence, that the Respondent’s valuation was incorrect and failed to meet the requirements of correctness of value, together with equity and uniformity of value between properties on the valuation list required under S. 19 (5).

10.4 The Appellant advanced the appeal on the grounds that only 67% of the total ground floor area was being used for commercial purposes. The Tribunal notes that the case was presented by a lay Appellant who failed to provide or refer to rental transactions or rental values, or to provide any comparable evidence in support of their contention that the valuation ought to have been determined in the sum of €11,220. While the Tribunal seeks to consider that the Appellant was not professionally represented, it cannot depart from the principle cited at 10.2. The Tribunal finds that the entire premises are capable of beneficial occupation. It is the occupier’s choice and not a matter which the Tribunal can consider when assessing an appeal.

10.5 Absent the submission of any comparative evidence to the contrary, or any other substantive grounds, the Tribunal is left with no choice but to disallow the Appeal and confirm the valuation placed on the property by the Respondent.

**DETERMINATION:**

Accordingly, for the reasons above, 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.