

**Appeal No: VA23/5/1076**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**ANTHONY CANNEY AND MARIE CANNEY**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**

Property No. 5023650, Industrial Uses at Airglooney Business Park, Ballygaddy Road, Tuam,  
County Galway.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 15<sup>TH</sup> DAY OF DECEMBER 2025**

**BEFORE**

**Liam Daly - FSCSI, FRICS**

**Member**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 19<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 €20,000.

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*

*"(b) Details stated in the relevant Valuation List are incorrect*

*"(d) Property Concerned ought to have been excluded in relevant Valuation List*

*"(e) Other grounds*

*Notice of appeal was already submitted by way of letter of the Appellant dated 27th October 2022 to the Valuation Office. Grounds of appeal included, inter alia, that the Appellant was not in agreement with the proposed valuation, the assessment is excessive, no grounds for the basis of the assessment have been furnished, no prior representation was made to the registered owners of*

*the property, no prior notification was sent to the registered owners and the legal basis for the assessment has not been submitted to the owners prior to the assessment.'*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €5,760.

## **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 €20,000.

2.2 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation manager did not consider it appropriate to provide for a lower valuation.

2.3 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023 stating a valuation of €20,000.

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

4.2 The subject property is located in the Airglooney Business Park off the R332 Road to the Northwest of Tuam town centre.

4.3 The subject property is an industrial workshop

4.4 The floor area for the workshop have been agreed. The inclusion of the steel container is disputed 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 was prepared by the Appellant’s Anthony and Marie Canney, and included a summary correspondence from T.A O’Donoghue Canney & Co, Solicitors. The Appellant’s precis began by providing details of the location of the subject property, it stated, the property is located at at Airglooney, Tuam, Co. Galway on a site which formerly comprised a Suicre Eireann factory. The Appellant’s precis explained that the former factory site is now privately owned by various persons and entities and the use of the development is primarily industrial. The infrastructure would have been constructed by Suicre Eireann. It is not in charge of the Local Authority and there is no public infrastructure apart from the entrance abutting regional road R332.

7.2 The Appellant’s precis described the subject property as comprising of a single level workshop unit with one access. It comprises approximately 562.65 square metres. The premises was built in excess of 60 years ago. There is no internal structure within the unit apart from a timber-stud frame office erected by the occupier. The premises is not serviced with running water or sewerage. The roof on the property is an asbestos roof.

7.3 The Appellant's precis included the following details on title, title to the property is Land Registry and comprised in Folio 64108F of the Register of Freeholders County Galway. A Land Registry map was included.

7.4 The Appellant's precis outlined their grounds for appeal as follows:

1. We (The Appellant) are not in agreement with the proposed valuation.
2. The valuation is excessive.
3. No grounds for the basis of the assessment have been furnished.
4. No prior representation was made to the registered owners of the property.
5. No prior notification was sent to the registered owners. In this regard, the rateable valuation has a consequence for the rentability of the premises.
6. The legal basis for the assessment has not been submitted to the owners prior to the assessment.
7. We (the Appellant) received a Valuation Certificate from the Valuation Office on the 15<sup>th</sup> September 2023 (copy included) with the same valuation as the initial one issued on the 23<sup>rd</sup> September 2022 (copy included) but no explanation was given as to (1) what considerations were given to our appeal, (2) what re-inspection of the property was carried out and (3) what considerations were given to the nature of this property.
8. It is our (the Appellant) opinion that the mezzanine area currently recorded by the Valuation Office (46.61m<sup>2</sup>) should not have been valued by the Commissioner as it has no permanent access and is not fit for use. We refer to Images 7 and 8 below showing the initial stud-frame at the time of construction. The structure ceiling is not suitable to bear weight and cannot therefore be traversed in person and is not suitable for industrial storage.
9. Larger units in the development are valued at a lower rate of €30/m<sup>2</sup> despite benefiting from better access and amenities and being more marketable for industrial use.
10. The development is not a modern industrial estate akin to other developments in the locality which would have been construction in the last 20-30 years. Units in more modern industrial estates are being assessed and valued at the same rate. The rental marketability of the more modern unit is stronger than the premises the subject matter of the appeal.
11. The property does not benefit from public services. The roadway is not in charge and not maintained by the local authority, there is no public lighting, water supply or mains sewerage.
12. The property the subject matter of the appeal has significantly reduced access compared to other units in the development at Airglooney. The vehicular access is restricted, as seen in Images 4, 5 and 6 below and the entrance cannot be navigated by larger vehicles such as a HGV, rigids or trucks which puts it at a significant disadvantage from a delivery and collection perspective. Consequently, this impacts the nature of business which can be carried on in the unit and the ease of access compared with other similar

units in the development. This restricts the user of the unit and the rentability of same. In our opinion this unit would not achieve comparable rental income to other units in the development or in other similar industrial estates.

13. The property has an asbestos roof which makes it less desirable.
14. The property has been assessed on similar terms to other tenants in the development who have far superior premises, access and facilities.
15. The assessed valuation, being the open market rental value of the property, is almost 20% of the acquisition value of the property.

7.5 The Appellant's supplemented their precis with correspondence from their Solicitor's TA O'Donoghue Canney. The correspondence explained how they, TA O'Donoghue Canney, had been instructed by the Appellant, prior to considering the proposals in respect of the reduced NAV as set out in the submissions, to request particulars of the most comparable properties which are those immediately adjacent to our clients property, which were outlined in blue on an attached map. They (O'Donoghue Canney) on behalf of their client's (the Appellants) made the following observations on the submissions of the Valuation Office:

1. The steel container is not a fixed or permanent structure. It is a temporary structure situate on property that is not owned by the Owners and not leased by the Occupier.
2. The owners have not submitted comparable properties as they are not privy to such rental agreements and do not have access to the records that the Respondent has.
3. A number of the comparable units in the development are either owner occupier or vacant and as such are not in the rental market.
4. It is not accepted that our clients property is similarly circumstanced to other units in the development. It is clear from the photographs furnished that our clients property is significantly disadvantaged compared to all other units in the development with regards to access which in turn limits its marketability and the nature of industry which can be accommodated. The matter of access was not addressed in the submissions of the Valuation Authority and our clients property has been compared in like with properties that have unrestricted access.
5. The comparable properties in the Airglooney development in sections 6.3 and 6.4 of the Precis of Evidence are far superior properties that have clearly been renovated and modernised and are not restricted in terms of access. The subject property is not modern and has no water services or sanitary facilities. The comparable properties in Tuam Business Park are not restricted in terms of access.

## 8. RESPONDENT'S CASE

8.1 The Respondent's precis was prepared by Mr. Conor Murphy on behalf of Tailte Eireann. The Respondent's precis began by stating, the quantum of the valuation was the issue for consideration. The Respondent's precis then proceeded to provide details as to the location of the subject property, explaining, that, the subject property is an industrial workshop located in the Airglooney Business Park off the R332 Road to the Northwest of Tuam town centre. The subject is located approx. 900 metres west from the N17 main road and is approx. 2.5km from the centre of Tuam.

8.2 The Respondent's precis described the subject property as, an industrial workshop located in the Airglooney Business Park. The Respondent's explained how the subject property was once part of the Irish Sugar factory site. The property is now in use as an industrial workshop. It has an asbestos roof and concrete floor and concrete walls to approx. 4 metres in height with external cladding to eaves height. The eaves height of the property is 6 metres. The property is located to the rear of the CVRT test centre and driving test centre and is accessed by driving along a road past the CVRT centre workshops

8.3 The Respondent's precis outlined that in the Respondent's opinion, the property is in good condition. It also provided the following floor areas:

	<b>Floor</b>	<b>M2</b>
<b>Workshop</b>	0	562.65
<b>Steel Container</b>	0	14.64
<b>Total</b>	-	577.29

The Respondent noted in their precis, that the floor area for the workshop had been agreed with the appellant. The steel container was not previously valued but has been added after inspection on February 17<sup>th</sup> 2025.

8.4 The Respondent's precis detailed how the subject property is held on a freehold basis by the appellants. It was the Respondent's understanding that the property is leased to the appellant's son, however, it was the Respondent's opinion, this was not arm's length lease. (Appendix 1, N/A to public).

8.5 The Respondent's precis provided the following details with regard to Representative stage; it highlighted how the issues raised could be summarised as follows:

1. The valuation is excessive
2. No grounds for the basis of the valuation have been furnished

3. No prior representation was made to the registered owner
4. No prior notification was sent to the registered owners prior to the assessment.

The Respondent's precis noted, with regard to the valuation and the grounds for the basis of the valuation, the valuation levels were derived from the analysis of relevant market information in respect of comparable properties and applied to the subject property. This property was valued in accordance with Section 48 and 19(5) of the Valuation Acts 2001-2020 and the relevant Valuation Order. Pursuant to Section 26 (1) of the Valuation Act 2001-2020 (as amended), the proposed certificate of valuation is issued to the occupier, not the owner of the property. The Respondent's precis went on to explain how; evidence provided in this representation was considered along with all other evidence submitted by other occupiers. All evidence was considered by Tailte Eireann and the valuation was not amended.

8.6 The Respondent's precis provided details as to Appellant's opinion of value, as shown below:

Appellant's Opinion of Value

Representations Stage	Not given.
On Notice of Appeal	€5,760.
In Appellant's Submissions	€5,760

8.7 The Respondent's precis outlined the Appellant's Summary of the Grounds of Appeal in the Notice of Appeal as follows:

1. The valuation is incorrect.
2. Details shared in the relevant valuation list are incorrect
3. Property ought to have been excluded in the relevant valuation list.
4. The legal basis for the assessment has not been submitted to the owners prior to the assessment.
5. The representations made were not fully considered.
6. The mezzanine area should not be included as it is not suitable to bear weight.
7. Larger units in the development are valued at lower rates of €30psqm despite having better access and amenities
8. The development is not modern.
9. The subject does not benefit from public services as it is off the main road and it also has restricted access compared to other units in the development.
10. The subject has an asbestos roof.
11. The assessed valuation of the subject is almost 20% of the acquisition value of the property.

8.8 The Respondent's precis included a Summary of the Grounds of Appeal contained in the Appellant's Précis, these were outlined (same as 8.5)

8.9 The Respondent's precis made the following responses to the Appellant's evidence:

1. It is noted that the appellant is not in agreement with the valuation.
2. The appellant states that the valuation is excessive and has raised some valid grounds, which will be responded to hereunder.
3. The subject property was part of the Revaluation project whereby all commercial properties in Galway County Council Local Authority were revalued. The Revaluation was conducted under Part 5 of the Valuation Act 2001, as amended. The valuation was applied in accordance with Section 48 of the Valuation Act 2001, as amended.

*Method of determining property's value generally. 48.—(1) 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. (2) Subsection (1) is without prejudice to section 49 . (3) 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 expected to let from year to year, on the assumption that the probable average 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 and charges (if any) payable by or under any enactment in respect of the property, are borne by the tenant.*

- 4 The respondent is not required to make representation to the registered owner of a premises.
- 5 A proposed Valuation certificate issued to the occupier on the 23rd of September 2022. The appellant (owners) lodged Representations on the 27th of October 2022.
- 6 The legal basis for the assessment is contained in the Valuation Act 2001, as amended, which is publicly available.
- 7 The appellant lodged representations on the 27th of October 2022. The appellant's submission comprised the same grounds of appeal as points 1 to 6 of their Statement of Evidence. These did not raise any matter of fact (measurement etc.) issues. The appellant indicated an intention to engage the services of an expert firm and would lodge further submission pending advice. No further submissions were made.
- 8 The respondent is in agreement with the appellant that the mezzanine should not have been valued. The respondent proposes to remove this from the valuation.
- 9 The NAV per square metre applied to the various units in the development is done so having regard to the size and quality of the buildings. In certain cases, larger buildings will be valued lower to reflect the quantum of the buildings relative to one another.
- 10 The respondent accepts that the subject property should not been classified as modern. As such, the respondent proposes a reduction in the valuation to reflect this and ensure that the

subject property is valued fairly and equitably relative to other properties on the valuation list in accordance with section 19(5) of the Valuation Act 2001, as amended.

- 11 The subject property is similarly circumstanced to other units within the development and the proposed valuation herein values them all fairly and equitably.
- 12 The appellant offers an opinion that the unit would not achieve comparable rental income to other units but has not provided any evidence to support this claim. The respondent witness proposes an amendment to the opinion of value to reflect the differences between the subject property and others in the development.
- 13 The respondent witness acknowledges that the subject property has an asbestos roof, and this fact is reflected in the amended opinion of value contained herein.
- 14 The opinion of value proposed herein reflects the differences between the subject property and others in the development.
- 15 The subject property is valued in accordance with Section 48 of the valuation Act 2001, as amended, which holds that 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”*

The valuation applied to the property must also comply with section 19 (5) of the Valuation Act 2001, as amended,

*19 (5) The valuation list as referred to in this section shall be drawn up and compiled by reference to relevant market data and other relevant data available on or before the date of issue of the valuation certificates concerned, and shall achieve both (insofar as is reasonably practicable) – (a) correctness of value; and (b) equity and uniformity of value between properties on that valuation list, and so that (as regards the matters referred to in paragraph (b)) the value of each property on that valuation list is relative to the value of other properties comparable to that property on that valuation list in the rating authority area concerned or, if no such comparable properties exist, is relative to the value of other properties on that valuation list in that rating authority area*

The valuation scheme is devised based on all available and reliable evidence. The respondent has applied valuations to all properties fairly and equitably. The acquisition value of the subject property is on its own, not sufficient evidence to support any amendment to the valuation scheme whilst maintaining compliance with Section 19 (5).

8.10 The Respondent’s precis included one KRT (Appendix 2, N/A to public) and six NAV’s (Appendix 3, N/A to public) to support their determination of the NAV for the subject property.

8.11 The Respondent’s precis explained how they had investigated all the particulars of the appeal, considered both the grounds and the evidence of the appellant, and have agreed any matters of fact which were in dispute. Taking all the foregoing into account, the Respondent

was of the opinion that the correct NAV for this property is € 18,090. The valuation is arrived at on the following basis:

Use	Floor Ares (Sq.M)	NAV per Sq.M	NAV
Workshop	562.65	€32	€18,004.80
Steel Container	14.64	€6.40	€93.70
<b>Total NAV</b>			<b>€18,098.50</b>
<b>NAV, Say</b>			<b>€18,090</b>

8.12 The Respondent concluded their precis by stating the subject property is a workshop unit in the Airglooney Business Park to the northwest of the town of Tuam. The subject property benefits from close proximity to the R332 road and from there has quick access to the N17 Road and the M17 motorway. The Respondent was of the opinion; they had taken on board the issues raised by the Appellant. Having considered these the respondent proposes to amend the opinion of value, as set out in Section 6.5. The opinion of value for the subject is fair and equitable relative to comparable properties on the valuation list. The Respondent was of the opinion, that the six NAV comparisons listed in this document supported their contention that the opinion of value offered complies with Section 19 (5) of the Valuation Act 2001, as amended. The Respondent outlined how the NAV had already been updated to reflect a reduction in the rate per square metre from €35psqm to €32psqm, taking account of the issues raised by the Appellant. It was also the Respondent's opinion that steel container to the front of the subject property, needed to be included in the valuation.

Finally, the Respondent's precis concluded by detailing, how, as with all appeals, the onus of proof lies with the appellant. The Respondent is strongly of the view that the appellant had failed to meet this onus. The Appellant had not demonstrated through rental evidence or NAV comparison evidence any further reason for a reduction to the NAV of the subject.

## 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 Galway County Council.

10.2 The Appellant has sought a revised NAV of €5,760. The Appellant put forward several arguments in what in their opinion substantiated this figure. The Tribunal found a number of these grounds were objections to the rates increase rather than legitimate grounds that could be considered by the Tribunal. As was highlighted in the Respondent’s precis summary, as with all appeal, the onus of proof lies with the appellant. Central to the Appellant’s argument was Tailte Eireann were incorrect in their determination of the NAV, Tailte Eireann’s precis included a key rental figure and six NAV comparison to illustrate how the NAV had been arrived at. The Appellant’s precis included no key rental figures of NAV comparable to undermine the valuation methodology.

10.3 On considering whether the steel container should be included as part of the subject property, the Tribunal notes from the Appellant’s supplementary information in their precis, the steel container is *“not fixed or a permanent structure. It is a temporary structure situate on property that is not owned by the owners and not leased by the occupiers”*. As the Respondent’s precis was somewhat limited as to how this element forms part of the subject property, the Tribunal finds it should be excluded.

**DETERMINATION:**

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €18,000.00

Use	Floor Ares (Sq.M)	NAV per Sq.M	NAV
Workshop	562.65	€32	€18,004.80
<b>Total NAV</b>	<b>€18,098.50</b>		
<b>NAV, Say</b>			<b>€18,090</b>

Say €18,000.00

**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.