

Appeal No: VA23/5/1397

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL
NA hACHTANNA LUACHÁLA, 2001 - 2015
VALUATION ACTS, 2001 - 2015**

JIM HALPIN T/A HALPIN & ASSOCIATES

APPELLANT

and

TAILTE ÉIREANN

RESPONDENT

In relation to the valuation of

Property No. 5024748, Offices at Gaffney Halpin Murphy & Co, Lahinch Road, Ennis,
County Clare.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 27TH DAY OF MARCH 2026**

BEFORE

Eoin McDermott - FSCSI, FRICS

Deputy Chairperson

1. THE APPEAL

- 1.1 By Notice of Appeal received on 18th 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 €7,810.
- 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: "High valuation."
- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €1,950.

2. RE-VALUATION HISTORY

- 2.1 On 23rd 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 €7,810.

2.2 A Final Valuation Certificate issued on 15th September 2023 stating a valuation of €7,810.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st 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, with 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. The Appellant also furnished a response to the Respondents submission. The Appellant's summary was in the form of a valuation report addressed to the Appellant and prepared by Mr. Noel Moore MSCSI MRICS of PMI, and the Respondent's summary was prepared by Ms. Kathy Farrelly, BSc (Hons) of Tailte Éireann. The Appellant's Response to the Respondent's submission was prepared by Ms. Sioban Shannon.

4. FACTS

4.1 The parties are agreed as to the following facts.

4.2 The subject property is located on the north side of the Lahinch Road, some 250 m northwest of the Claureen roundabout and approximately 1.7 km northwest of Ennis town centre. The surrounding area is predominantly residential

4.3 The subject property forms part of a dormer bungalow property entirely in office use with detached garage to the rear. The property is of cavity block construction, with concrete floors on the ground floor, timber floors on the 1st floor, double glazed PVC windows and tiled roof. There is parking available at the front and to the rear of the property. The property is in use as shared office space with PN 1213210, Gaffney Murphy & Co. Accountants and comprises a shared reception, and a total 7 offices and staff w.c. on the ground floor and a staff w.c. on the 1st floor.

4.4 The floor areas have been agreed as follows:

Use	Floor	Area (sq.m.)
Office	0	26.40
Shared reception area	0	7.56
Office	1	41.24
Shared kitchen	1	2.76

4.5 The property is held freehold. No information was provided on the arrangements between the two occupiers of the building.

5. ISSUES

The issues 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.”

6.3 Section 19 (5) of the Act provides:

“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 ...”

7. APPELLANT’S CASE

7.1 Mr. Moore, in his report to the Appellant, described the property and its environs. He noted that the property was generally in good condition but would benefit from modernisation and decoration. He notes that there is no formal management agreement with the co-occupier and highlights that this could cause issues in the event that either party defaulted.

7.2 Mr. Moore provides detail of 3 rental comparisons (shown in Appendix A, N/A to public) and two NAV comparisons as follows:

NAV Comparison 1 – Bindon House, Bindon Street, Ennis, Co. Clare

Floor	Use	Area (sq.m.)	NAV (€ per sq.m.)	NAV
-1	Store	89.30	€85	€7,590.50
0	Offices	128.40	€120	€15,408.00
1	Offices	128.40	€85	€10,904.00
2	Offices	128.40	€60	<u>€7,704.00</u>
				€41,616.50
			Say	€41,600.00

NAV Comparison 2 – Bank House, Bindon Street, Ennis, Co. Clare

Floor	Use	Area (sq.m.)	NAV (€ per sq.m.)	NAV
-1	Store	110.90	€85	€9,246.50
0	Offices	212.88	€120	€25,545.60
0	Store	15.33	€120	€1,839.60
1	Offices	121.88	€85	<u>€10,359.80</u>
				€47,171.50
			Say	€47,100.00

7.3 Mr. Moore notes that there is a lack of suitable comparable rental transactions in the Ennis area. He points to the rental evidence provided and the NAV evidence sourced from the Tailte Eireann website. He notes that own door Georgian offices in the town centre are valued at the same level as the subject property. He gives his opinion that the values for the subject property should be 25% lower than those for own door Georgian offices in the town centre, due to the subject properties residential location, restricted parking, the need for redecoration and lack of management agreement.

7.4 Mr. Moore gives an opinion of rental value of €6,197.00, calculated as follows: -

	Floor	Area (sq.m.)	NAV (€ per sq.m.)	NAV
Office	0	33.96	€96	€3,205
Office	1	44.00	€68	<u>€2,992</u>
				€6,197

8. RESPONDENT'S CASE

8.1 Ms. Farrelly, on behalf of the Respondent, described the property and its location using photographs and plans contained in her submission. She notes that there is ample parking to the front and rear of the property.

8.2 In response to the Appellants submission, Ms. Farrelly notes that the first two rental comparisons put forward are retail units and are therefore not comparable to the subject property. She notes that the third rental comparison, while an office property, dates from January 2025, almost three years post the valuation date. In relation to the two NAV comparisons put forward she notes that both are significantly larger than the subject property. She also points out that there is no parking attached to the two Bindon Street comparisons and compares this unfavourably to the on-site parking available at the subject property.

8.3 Ms. Farrelly put forward one Key Rental Transaction which is set out in Appendix B (N/A to public). She also put forward 5 NAV comparisons as follows:

Prop. No	Address	NAV Sq. M.	NAV
1213210	Claureen, Ennis, Co. Clare,	€120 (0) €85(1)	€14,050
1209968	Fergus Lodge, Clon Road, Ennis,	€120 (0) €85(1)	€4,570
2200458	3 Kilrush Road, Ennis, Co. Clare	€120 (0) €85(1)	€13,330
1211303	Cahercalla Road, Ennis, Co. Clare	€120 (0) €85(1)	€6,050
1211799	Lifford Road, Ennis, Co. Clare	€120 (0) €85(1)	€9,730

The first NAV comparison is the other practice located in the same premises as the Appellant. None of the NAV comparisons were the subject of representations and none were appealed to the Valuation Tribunal.

- 8.4 Ms. Farrelly requested the Tribunal to affirm the valuation of €7,810, made up as follows: -

	Floor	Area (sq.m.)	NAV (€ per sq.m.)	NAV
Office	0	33.96	€120	€4,075.20
Office	1	44.00	€85	<u>€3,740.00</u>
				€7,815.20
			Say	€7,810.00

- 8.5 Replying to the Respondents submission, Ms. Shannon stated that “all professional offices in the Ennis area have their rates reduced and ours was significantly increased. I have nothing to add at this juncture.”

9. FINDINGS AND CONCLUSIONS

- 9.1 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.

- 9.2 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.*”
- 9.3 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).
- 9.4 The Appellant advanced their appeal primarily on the basis that the subject property should not be valued at the same level as Georgian town centre offices, that the subject property was located in a residential area and was in need of modernisation, suffered from poor car parking, and that there was no management agreement covering the various occupancies in the building where the subject property was located.
- 9.5 The Tribunal notes that the Appellant was unable to put forward any evidence of office properties in the Local Authority area being valued at the level proposed by the Appellant. Indeed, there was no evidence of any office property in the Local Authority area being valued below the level suggested by the Respondent. Nor was there any evidence put forward to sustain the Appellants position that the property was in need of modernisation or suffered from poor car parking.
- 9.6 The Tribunal notes the comparisons put forward by the Respondent, showing a number of properties similar to the subject property being valued at the level suggested for the subject property. The first of these comparisons was the other occupier in the same

building as the subject property. The Tribunal attaches significant weight to this evidence.

DETERMINATION:

Accordingly, for the above reasons, 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.