

**Appeal No: VA23/5/1559**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**PETER McNICHOLAS**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of  
Property No. 1362556, Office(s) at 23B/2 Market Street, Swineford, County Mayo.**

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 25<sup>TH</sup> DAY OF MARCH 2026**

**BEFORE**

**Thomas Kearns - B.Sc. (Surv), MRICS**

**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 €5,600.

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:

*“Grounds of Appeal – (B) Details Stated in the relevant Valuation List are incorrect.  
The Appellant submits that the following details in respect of the property are incorrect:*

*The measurement of Property No 1362556 (Unit 23B/2) recorded in the Valuation Certificate is incorrect. Property No 1362556 does not measure 70.07 metres squared. Property No 1362556 measures 32.35 metres squared when toilets are excluded (4.157×7.784).*

*I believe that there is an error in the measurement on the Valuation Cert.*

*As a result, the valuation applied to the building is incorrect  
The rate for the building should be  $32.35 \times \text{€}80 = \text{€}2588$  “.*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €2,588.

## **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 €5,600.

2.2 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023 stating a valuation of €5,600.

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 The parties are agreed as to the following facts.

4.2 The property is located on Main St in Swinford Co Mayo close to its intersection with Circular road and approximately 150m from the Main St/Market St junction. The immediate surrounding area is mainly mixed retail/commercial in nature.

4.3 The subject property comprises a ground floor terraced retail unit in a two storey terrace building. The premises which forms part of a larger dated building is in reasonable condition and is fitted out as a Barber shop with rear storage. The net internal floor areas as agreed between the parties (amended 18/03/2025) is 32.34 m<sup>2</sup>.

#### **5. ISSUES**

5.1 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 Valuation Act 2001 as amended 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 19(5) of the Act as amended provides as follows: 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 and shall achieve in so far as reasonably practicable (a) correctness of value and (b) equity and uniformity of value between properties on that valuation list.

6.3 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 Mr McNicholas on behalf of the Appellant states that the property is located 150m from the principal commercial area of Market Street in Swinford. The ground floor Barbershop is described as having no insulation and over 100 years old with electric storage heaters installed by the tenant.

7.2 Mr McNicholas grounds of appeal is that the valuation is too high and the floor area incorrect for the purpose of the Proposed Valuation Certificate and Valuation Certificate issued on the 13<sup>th</sup> of September 2023. Mr McNicholas states that the correct floor area is 32.25m<sup>2</sup> as opposed to 70.07m<sup>2</sup>. A follow up inspection and measurement of the subject property on 18<sup>th</sup> of March 2025 confirmed the floor area was incorrect, and the correct floor area agreed between the parties is 32.34 m<sup>2</sup>.

7.3 Mr McNicholas supplied two NAV comparisons for properties in neighbouring towns of Kiltimagh and Charlestown to support a reduced valuation of the subject property as below;

Property No	Address	NAV psm	NAV (€)	Size (m2)
PN 1362226	46 Aiden St, Kiltimagh Co Mayo	Zone A €120	€9,260	Not given
PN 1361980	11 Ballagh St, Charlestown Co Mayo	Zone A €140	€5550	Not given

7.4 A further 2 NAV comparisons were provided by Mr McNicholas on 26<sup>th</sup> Feb 2026 in his response to the Respondent’s Precis of Evidence as below.

Property No	Address	NAV psm	NAV (€)	Size (m2)
PN 1361992	8 Main St Charlestown Co Mayo	Zone A €140	Not given	Not given
PN 2188370	Kelly's Barber Castle St, Castlebar Co Mayo	Zone A €160	Not given	Not given

7.5 Mr McNicholas contends that the subject property should not have a higher NAV than the NAV of €160 Zone A for a Barbershop in a county town located within 100m of the Main Street of Castlebar which has a substantial higher population difference of more than 11,500 between Castlebar and Swinford.

7.6 The Appellant did not provide any NAV/ Tone of the List or Key Rental Transactions comparisons in Swinford.

7.7 Mr McNicholas seeks a valuation of €2,588 in his Notice of Appeal calculated on an average overall NAV rate of €80 per sqm x 32.34 m2.

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

8.1 Ms Breuker's on behalf of the Respondent, described the property and its location using photographs and Location Map contained in her submission. She notes that the subject property which is in reasonable condition is located on Main St in Swinford close to the junction of Circular Road and Brookville Ave.

8.2 In response to the Appellant's submission, Ms Breuker's notes that a Retail Zone A rate of €180 per sqm was applied to the subject property which is in line with other properties on the Main Street in Swinford.

8.3 Ms Breuker's states that after investigating all particulars of the appeal including grounds of appeal and evidence put forward by the appellant, the correct NAV for the subject property is €5,200 which equates to a Retail Zone A NAV rate of €180 per sqm.

8.4 Ms Breuker's has put forward 3 NAV comparisons as follows:

Property No	Address	NAV psm	NAV (€)	Size (m2)
PN 1362464	34 Main St Swinford Co Mayo	Zone A €180	€8,140	60
PN 1362458	24 Main St, Swinford Co Mayo	Zone A €180	€10,320	101.75
PN 1362471	Bridge St, Westport Co Mayo	Zone A €180	€7,060	83.63

8.5 Ms Breuker's also refers to market evidence underpinning the valuation scheme and has put forward 3 Key rental transactions for retail units on Market St in Swinford as follows:

Property No	Address/Lease Date	NER @ Feb 2022	NER psm @ Feb 22	NAV
PN 1362509	Market St Swinford Co Mayo 1/May/2018	€17,179.58	€430.18	€7,310
PN 2149371	Market St Swinford Co Mayo July 2018	€3,836.14	€164.78	€4,120
PN 1362512	Market St, Swinford Co Mayo 7/July 2019	4,779.73	€160.25	€5,320

8.6 Ms Breuker's opinion of NAV is €5,200, calculated as set out hereunder;

Level	Use	Area (m2)	Rate (per m2)	Total NAV €
0	Retail Zone A	25.62	€180	€4611.60
0	Retail Zone B	6.72	€90	€604.80
0	WC	0.88	€0	€0
0	WC	6.25	€0	€0
<b>Total</b>				€5216.40
<b>NAV Rounded</b>				€5,200

## 9. SUBMISSIONS

9.1 There were no legal submissions.

## **10. FINDINGS AND CONCLUSIONS**

10.1 On this revision appeal, the Tribunal has to determine the value of the Property so as to achieve, in so far as reasonably practicable, 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 Co Council.

10.2 The Appellant's case is that the NAV assigned to the subject property is too high and the floor areas used in the Valuation Certificate issued in Sept 2023 are incorrect. The correct floor area of 32.34 m<sup>2</sup> was agreed following an inspection and measurement of the property on 18<sup>th</sup> March 2025.

10.3 The Respondents case is that the valuation is in line with other comparable properties on the Main Street in Swinford and values the property using the correct floor area of 32.34 m<sup>2</sup> at a Zone A rate of €180 per sqm.

10.4 The Respondent has put forward 3 NAV comparisons together with 3 Key Rental transactions for retail units on Main St and Market Street in Swinford. The NAV comparisons confirm a Zone A rate of €180 on Main St and the three key rental transactions have an NER at Feb 2022 of €430.18, €164.78 and €160.25 per sq.m.

10.5 The Appellant has provided 4 NAV comparisons in Kiltimagh, Charlestown and Castlebar. No comparable evidence was put forwarded by the appellant in the town of Swinford to support it's case. The Zone A Retail rates put forward in the NAV comparisons range from €120 Zone A in Kiltimagh to €140 Zone A in Charlestown and €160 Zone A rate in Castlebar, however the Appellant applies a reduced overall average rate of €80 per sqm to the agreed floor area of 32.34m<sup>2</sup>.

10.6 The Tribunal finds that the Appellants valuation approach combined with lack of comparable evidence in Swinford, despite such comparable evidence being available fails to satisfy the burden of proof in this appeal.

10.7 The Tribunal finds the Respondents, NAV Comparisons No 1 (PN1362464) and No 2 (PN 1362458 beside subject) on the same street as the subject property at NAV Zone A Retail rates of €180 per sqm, the most helpful evidence in assisting the determination of this matter. Both comparisons although larger than the subject at 60 m<sup>2</sup> and 101.75 m<sup>2</sup> respectively, have been analysed by the Respondent using the Retail Zoning method approach.

10.8 The Tribunal finds the Retail Zoning method the preferred approach making appropriate allowance for different size zone areas when comparing Retail units of different sizes as opposed the application of an overall average rate per sqm when analysing NAV comparisons.

10.9 The Tribunal finds that in this appeal as in all appeals before the Tribunal, the onus of proof rests with the Appellant. This has been stated on multiple occasions and remains the guiding principle for the Tribunal's determination. The Appellant has failed to satisfy the burden of proof in this case.

10.10 The Tribunal finds that the Appellant has not been able to demonstrate that the valuation levels of the Respondent in this appeal are incorrect.

#### **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the NAV of €5,200 submitted by the Respondent in this appeal.

#### **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.