

Appeal No: VA24/3/0031

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

LIDL IRELAND GMBH

APPELLANT

AND

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 10029639, Property Type: Retail (Shops) Address of Property: Lidl Ireland,
Clonshaugh Road, Priorswood, Dublin 17.

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 8TH DAY OF APRIL 2026**

BEFORE

Mema Byrne - BL

Deputy Chairperson

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 27th day of September, 2024 the Appellant appealed against the determination of the Respondent pursuant to which the rateable value of the above relevant Property was fixed in the sum of €307,000.
- 1.2 The valuation of the Property falls to be determined from a decision made by the revision manager under section 28(4) of the Valuation Act 2001 as amended (**‘the Act’**) that a material change of circumstance occurred since a valuation under section 19 of the Act was last carried out in relation to the rating authority area in which the Property is situate. Accordingly, the value of the Property must be ascertained by reference to values, as appearing on the valuation list for the rating authority area wherein the Property is situated of other properties comparable to the Property.
- 1.3 The sole ground of appeal as set out in the Notice of Appeal is that the valuation of the Property is incorrect as it does not accord with that required to be achieved by section 49 of the Act because:
“The Valuation is Incorrect
I believe the valuation of the subject property is excessive and does not accord with Section 19(5) of the Valuation Act, 2001, as amended by the Valuation (Amendment) Act, 2015 (the Act) as, in my opinion, it does not achieve both correctness of value and equity and uniformity of value between comparable properties on the list.

Furthermore, I do not believe that equity and uniformity of value have been achieved between comparable properties as I believe the subject property does not have unique considerations that differentiate it from similarly categorised properties in the List, including 2195083, 2133187, 2170940, 729571 and 2211876.”

1.4 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €269,000.

2. VALUATION HISTORY

2.1 Dublin City Council being the rating authority requested the Respondent to appoint a revision manager to exercise powers under section 28(4) of the Act in relation to the Property on the basis that the Property ought to be included in the list as relevant rateable property and a valuation carried out.

2.2 On 12th September 2023, a Revision Officer was appointed to assign a valuation to the property having regard to the valuation date of 7th April 2011 and an inspection took place on 19th September 2023.

2.3 On the 14th day of March, 2024 a copy of the proposed valuation certificate issued under section 28(6) of the Act in relation to the Property was sent to the Appellant indicating a valuation of €313,000.

2.4 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 of the Property was reduced to €307,000.

2.5 A final valuation certificate issued on the 16th day of September, 2024 stating a valuation of €307,000.

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.

3.3 The Appellant submitted a précis of evidence prepared by Brigid Finnegan BA, BSc (Hons), MPhil Assoc SCSI, surveyor within Avison Young with 6 years' experience in the commercial property industry specialising in rating and valuation.

3.4 The Respondent submitted a précis of evidence submitted by John Walsh of Tailte Eireann.

4. FACTS

4.1 The parties agreed the following facts:

4.2 The subject property is located on Clonshaugh Road which links Oscar Traynor Road (R104) to the south with the R139 to the north. The property sits on a larger site which also accommodates The Range, a homeware retail store, which lies directly to the north. The site to the west is occupied by an Amazon data centre. To the southeast lies Northside Shopping Centre which houses retailers such as SuperValu, Dunnes Stores, and Eurogiant, while residential developments lie due east. Otherwise, it is surrounded by green space with the Santry River to the south acting as a natural boundary. The store is accessed via an entrance to the furthest northerly and furthest southerly points of the larger site within which the subject and The Range are located.

4.3 The subject property is a purpose-built large detached single storey supermarket that was opened in December 2022. The property has an area of 2,370 sqm GIA and is categorised as Retail (Shop) and use is Supermarket 2 (500 – 2500 sqm). The Property consists of retail area, off licence, store, fridges & freezers, offices, canteen and a plant room. There is one loading bay at the rear of the building and a canopy at the entrance for shopping trolleys. There are 70 car parking spaces with two EV chargers and there are solar panels on the roof.

4.4 The property is valued at €307,000, the breakdown of which is below

Description/Use	Floor	Area	€/sq. m.	NAV €
Car Spaces	0	2.00	€ 500.00	€ 1,000.00
Supermarket	0	2,370.00	€ 115.00	€ 272,550.00
Additional Items				€ 34,408.35
			Total	€ 307,958.35
			Rounded to	€ 307,000.00

4.5 The relevant valuation date is 7th April 2011.

4.6 The Material Change of Circumstances which occurred was that the property is a new property that has never been valued before.

5. ISSUE

5.1 The sole issue before the Tribunal is the quantum of the Valuation. The Appellant is of the view that the quantum is excessive and does not accord with Section 19(5) of the Valuation Act, 2001, as amended by the Valuation (Amendment) Act, 2015 (the Act) as it does not achieve both correctness of value and equity and uniformity of value between comparable properties on the list.

6. RELEVANT STATUTORY PROVISIONS:

6.1 All references to a particular section of the Valuation Act 2001 ('the Act') refer to that section as amended, extended, modified or re-enacted by the Valuation (Amendment) Act, 2015.

6.2 Section 3(1) of the Act, so far as material to this appeal, defines "material change of circumstances" as meaning a change of circumstances that consists of:

"(a) the coming into being of a newly erected or newly constructed relevant property or of a relevant property"

6.3 If a revision manager is satisfied that a material change of circumstances as defined by section 3 of the Act has occurred since a valuation under section 19 of the Act was last carried out in the rating authority area in which the Property is situated, the revision manager has power under section 28(4) of the Act to

(i) carry out a valuation of that property, and

(ii) include that property on the list together with its value as determined on foot of that valuation.

6.4 Where a property falls to be valued for the purpose of section 28(4) of the Act that value is ascertained in accordance with the provisions of section 49 (1) of the Act which provides:

"(1) If the value of a relevant property (in subsection (2) referred to as the "first-mentioned property") falls to be determined for the purpose of section 28(4), (or of an appeal from a decision under that section) that determination shall

be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situated in, of other properties comparable to that property.

(2) *For purposes of subsection (1), if there are no properties comparable to the first-mentioned property situated in the same rating authority area as it is situated in then-*

(a) *In case a valuation list is in force in relation to that area, the determination referred to in subsection (1) in respect of the first-mentioned property shall be made by the means specified in section 48(1), but the amount estimated by those means to be the property's net annual value shall, in so far as is reasonably practicable, be adjusted so that amount determined to be the property's value is the amount that would have been determined to be its value if the determination had been made by reference to the date specified in the relevant valuation order for the purposes of section 20,*

7. APPELLANT'S CASE

7.1 The described the subject property in accordance with the agreed facts. The Appellant submitted 5 comparators, all of which are deemed Supermarkets 2 and three of which of which have a NAV of €100 p sq m; one of which has a NAV of €110 p sq m; and one of which has a NAV of €70 p sq m.

7.2 Comparison 1 – PN 2133187

The Appellant submitted that comparison 1 is the most comparable property when assessing the appropriate valuation for the subject property. It is a supermarket. It is the closest property, located approx. 975 metres to the southeast of the subject property. It lies within Northside Retail Park. Comparator 1 is single storey, of simple construction and a modest fit out, like the subject property. It is also the most similarly sized supermarket in the locality being 1,956.77 msq.

7.3 Comparison 2 – PN 2170940

This property is located approx. 1.75 km to the east of the subject property and is also a supermarket located in a retail park. This property is part of the same company as the subject property and therefore has almost identical finishes and fit out. It is 1810 msq and is valued at the €100.00 per msq.

7.4 Comparison 3- PN 2195083

This property is located approx. 2.57 km to the east of the subject property. It is not a conventional single storey supermarket unit, but rather a supermarket within a development with apartments overhead. It is 1,340.99 msq and has a NAV of €100.00 per msq.

7.5 Comparison 4- PN 729571

This property is located approx. 150m to the southeast of the subject property. The supermarket that was trading from this property ceased trading on 12th July 2025. Prior to ceasing trading, the supermarket was the closest Supermarket comparable to the subject. However it had a different configuration and was laid out across two floors. The property is 526.50 msq, taking both floors into consideration the property was valued at is €92.50 per msq.

7.6 Comparison 5- PN 2211876

This property is located approx. 1.3km to the southeast of the subject property. The supermarket in this property ceased trading at this location in June 2023. This property is 878.00 msq and is valued at €70 per msq which reflects the fact that it is a converted warehouse.

The comparators may be summarised as follows:

Comp	PN	Valuation	Uses	Level	Floor Use	Area	NavPer M2 €
1	2133187	219,000.00	SUPERMKT 2 [500-2500 SQ. M.]	0	SUPERMKT	1,956.77	100.00
2	2170940	203,000.00	SUPERMKT 2 [500-2500 SQ. M.]	0	SUPERMKT	1,810.00	100.00
3	2195083	167,000.00	SUPERMKT 2 [500-2500 SQ. M.]	0	SUPERMKT	1,340.99	100.00
4	729571	78,400.00	SUPERMKT 2 [500-2500 SQ. M.]	0	SUPERMKT	526.50	110.00
5	2211876	61,400.00	SUPERMKT 2 [500-2500 SQ. M.]	0	SUPERMKT	878.00	70.00

8. RESPONDENT'S CASE

8.1 The Respondent described the property as set out in the agreed facts.

8.2 The Respondent went through each of the Appellant's comparators and commented as follows:

Comparison 1: PN 2133187

This supermarket is made up of adjoining units that opened in and around 2002. In contrast the subject property is a purpose-built supermarket which opened in 2022. Other retail warehouse units part of this complex include:

- PN 2133186, which is a children's store of 482 sqm is valued at €105.00 psm
- PN 2133184, a discount store of 482 sqm is valued at €105.00 psm
- PN 2133185, a homeware store of 482 sqm is valued at €105.00 psm

It was submitted that this comparator being in The Northside Retail Park is situated in an inferior location to the subject property.

Comparison 2: PN 2170940

This property is located within the Coolock Retail Park and opened circa 2002. It was submitted Units 8 & 9 were amalgamated to form this supermarket. It was submitted that the subject property is in a superior purpose-built property. Other retail warehouses in Coolock Retail Park include:

- PN 2166849, a hardware of 760.48 sqm is valued at €100.00 psm
- PN 1040008, a furniture shop of 913.92 sqm valued at €100.00 psm

Comparison 3: PN 2195083

The Respondent submitted that this unit was not a suitable comparison as it differs significantly to the subject property being located in a parade of retail units with apartments overhead. In contrast the subject property is purpose-built stand-alone supermarket with parking. Furthermore, the store area is located within the basement of comparison 3. The Respondent submitted that the subject property is built to a higher standard and is a superior property being a purpose-built supermarket.

Comparison 4: PN 729571

The Respondent submitted that this property was not a suitable comparison. This property was formed when unit 9 – 13 were amalgamated and the ground floor size is just 526.50 sqm. The subject property is five times larger and is a superior purpose-built property.

Comparison 5: PN 2211876

This is a supermarket located in an industrial unit that opened circa 2010. The Respondent did not accept that this property is comparable as it is located in an industrial estate and the building itself is entirely different to subject property being a former industrial property.

8.3 The Respondent submitted that all five comparisons submitted by the Appellant are older properties. Comparisons one, two and three are properties where a number of units have been amalgamated to form the premises. This is in comparison to the subject property which is a purpose-built supermarket with specific and key construction features included. Comparison one and two are also located in retail parks and amongst a group of different retail outlets. Comparison three is on the ground floor of an apartment complex and comparison four is located within a Shopping Centre. The Respondent submitted that these properties are situated in inferior locations to the subject property. The subject property has the benefit of a standalone supermarket. Comparison three does not have the benefit of large car park at the property. The store is also in the basement.

8.4 In summary, the respondent submitted that the Appellant submitted five NAV comparisons but none of them are standalone purpose-built supermarkets. The Appellant is overly reliant on the location of the property and did not take into consideration the building type when submitting the comparisons. There are many purpose-built supermarkets valued in line with subject property which the Appellant did not use. The Respondent submitted that the subject property should be valued in line with similar properties that are constructed to a similar specification and standard to purpose-built supermarkets in the North Dublin area.

8.5 The Respondent submitted 5 comparators as follows:

8.6 Comparison 1- PN 5023627

This comparison is located 3.25 km from the subject property. The properties are of similar size and both benefit of a large site with ample car parking. Both properties are standalone purpose-built supermarkets. This property has a floor area of 2394.25 sqm is valued at €115 per msq and a has a NAV of €304,000.

8.7 Comparison 2– PN 25005614

This comparison is located 2.25 km from the subject property. The properties are of similar size and specification. This also a purpose-built supermarket. This property is 1806.35msq and valued at €115per msq and has a NAV of €232,000.

8.8 Comparison 3- PN 818638

This comparison is located 2.30 km from the subject property. The properties are of similar size and specification. This also a purpose-built and standalone supermarket. This supermarket is 1806.35msq is valued at €115 per msq and has a NAV of €195,800.

8.9 The comparators may be summarised as follows:

Property Number	Size and NAV per sq.m	NAV
5023627	2394.25 sqm @ €115.00	€304,000
5005614	1806.35 sqm @ €115.00	€232,000
818638	1510.16 sqm @ €115.00	€195,800

9. FINDINGS AND CONCLUSIONS

- 9.1 On this appeal the Tribunal has to determine whether the value of the Property accords with that which is required to be achieved by section 49 of the Act, namely a value that is relative to the value of other properties on the valuation list of Dublin City Council rating authority area.
- 9.2 That the 5 comparators introduced by Appellant were very proximate to the subject property but they differed in age, specification, layout, and position on site to the subject property. None of the comparators introduced by the Appellant were modern, stand alone, purpose built supermarkets serviced by a large car park.
- 9.3 The three comparators introduced by the Respondent were purpose built one story supermarkets varying in size from 1510-2394 msq and they all had a valuation of €115 per msq.
- 9.4 The onus of proof is on the Appellant to prove that the Respondent's valuation is wrong.
- 9.5 Taking the comparators into account the Appellant as failed to discharge the onus of proof and has failed to demonstrate that the Respondent's valuation of the subject property at €115 per msq is incorrect.
- 9.6 The Tribunal finds that the Respondent demonstrated that the correct valuation for a recently built, standalone, purpose built supermarket with a large car park is €115 per msq.

10. DETERMINATION:

- 10.1 Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent to value the subject property at €115 per msq and attribute a NAV of €307,000 to the subject property.

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.