**Appeal No: VA23/5/0334**

**AN BINSE LUACHÁLA**
**VALUATION TRIBUNAL**

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

**MAUREEN O'SULLIVAN T.A O'SULLIVAN'S SHOP** **APPELLANT**

**and**

**TAILTE ÉIREANN** **RESPONDENT**

**In relation to the valuation of**
Property No. 1136883, Retail (Shops) at 29A/2, Ardlea, Kenmare, County Kerry.

**JUDGMENT OF THE VALUATION TRIBUNAL**
**ISSUED ON THE 22ND DAY OF JUNE 2026**

**BEFORE**

**Eamonn Maguire - FRICS, FSCSI, DIP. ARB. LAW** **Member**

## 1. THE APPEAL

1.1 By Notice of Appeal received on the 9th 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 €1,480.

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:

*"(a) The Valuation is Incorrect*

*Set out the grounds upon which the Appellant considers that the determination of the valuation of the property is not a determination of its value that accords with that required to be achieved by section 19(5).*

*"The property is incorrectly valued as the floor are 18.53 m2 is not accurate. The correct area is 9m2."*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €720.

**2. RE-VALUATION HISTORY**

2.1 On the 23rd 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 €1,480.

2.2 A Final Valuation Certificate issued on the 15th day of September 2023 stating a valuation of €1,480.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st 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 following has been submitted in evidence to the Tribunal and has not been disputed.

4.2 The Property is situated at the junction of two minor roads, approximately 80 metres from the regional road, R573. This is a rural location in the townland of Ardea and is situated approximately 17 km from Kenmare town.

4.3 The Property is a ground floor shop which forms part of a mixed use building, the larger part being in residential use.

4.4 The Post office element ceased trading in 2023, and the shop continues to trade.

4.5 The title of the Property is Freehold.

**5. ISSUES**

The floor area of the Property is in dispute and the quantum of Valuation on the List.

**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, Mrs. O'Sullivan submitted that the valuation on the List is incorrect as the floor area stated by the Respondent is excessive and that the correct floor area of the Property measures 9 m².

7.2 Mrs. O'Sullivan submitted that the business which has been in the family since the 1850's, is not financially viable to pass on to her family.

7.3 Mrs. O'Sullivan submitted her opinion of the NAV valuation at €720.

**8. RESPONDENT'S CASE**

8.1 The Respondent, represented by Mr. Conor Murphy submitted in his Precis of Evidence that the floor area of 18.53m² was found to be correct at the time of his inspection on December 3rd., 2025. Mr. Murphy submitted in evidence a floor plan with measurements marked out and also interior photographs of the shop.

8.2 Mr. Murphy submitted the following as the floor area of the Property.

| | Floor | M² |
|---|---|---|
| Retail Zone A | 0 | 18.53 |
| Total | | 18.53 |

8.3 Mr. Murphy submitted the following NAV comparisons (full details in Appendix 1, N/A to public).

Comparison 1

| | |
|---|---|
| Category Use | RETAIL (SHOPS) |
| Property Number | 5017144 |
| Address | Lauragh, Co. Kerry |
| Total Floor Area | 44.36m² |
| NAV | €3,540 |

| Level | Description | Size m² | NAV per m² | NAV Rounded |
|---|---|---|---|---|
| 0 | Retail Zone A | 44.36 | €80.00 | €3,540 |

Comparison 2

| | |
|---|---|
| Category Use | RETAIL (SHOPS) |
| Property Number | 17999 |
| Address | KENMARE CO. KERRY |
| Total Floor Area | 16.50m² |
| NAV | €1,320 |

| Level | Description | Size m² | NAV per m² | NAV |
|---|---|---|---|---|
| 0 | Retail Zone A | 16.50 | €80.00 | €1,320 |

Comparison 3

| | |
|---|---|
| Category Use | RETAIL (SHOPS) |
| Property Number | 17964 |
| Address | KENMARE CO. KERRY |
| Total Floor Area | 13.65m² |
| NAV | €1,200 |

| Level | Description | Size (sq.m) | NAV per m² | NAV |
|---|---|---|---|---|
| 0 | Retail Zone A | 13.65 | €80.00 | €1,092 |
| 0 | Retail Zone A | 1 | €108.00 | €108 |
| | | | Total: | €1,200 |

8.4 Mr. Murphy submitted his opinion of the NAV valuation as follows.

| Use | Level | Floor Area m² | NAV €/PSM | NAV Rounded |
|---|---|---|---|---|
| Retail Zone A | 0 | 18.53 | €80 | €1,480.00 |

8.5 Mr. Murphy submitted that pursuant to Section 19(5) of the Valuation Act 2001, as amended, the Property must be valued correctly, and fairly and equitably insofar as reasonably practicable, relative to comparable properties on the Valuation List. He stated that the Property had been valued in line with the NAV comparisons included in his Precis.

8.6 Mr. Murphy stated that no comparable evidence has been submitted by the Appellant to support a reduction in valuation and accordingly that the requirements of Section 48 of the Valuation Act have not been satisfied.

8.7 Mr. Murphy requested that a valuation of €1,480 be entered in the Valuation List as the Net Annual Value of the subject property, in accordance with Section 48 of the Valuation Act 2001 and the requirements of Section 19(5).

**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 Kerry County Council.

10.2 The Tribunal has considered all of the evidence and submissions furnished by both parties.

10.3 In this appeal, the Appellant, Mrs. O'Sullivan sought to have the NAV of the Property reduced to €720.

10.4 Mr. Murphy for the Respondent, in his Precis contends for no change to the NAV on the Valuation Certificate.

10.5 Mrs. Murphy submitted that the correct floor area was approximately 9m² and Mr. Murphy submitted in his Precis that he had inspected the Property and found that the floor area in their records to be correct at 18.53m². Mr. Murphy submitted in his Precis a floor plan with measurements and internal photographs to support the floor area submitted of 18.53m².

10.6 The Tribunal would always encourage the parties to agree the floor area of the Property. The follow up inspection of the Property by Mr. Murphy should have afforded the parties the opportunity to discuss and agree a measurement or failing that, make submissions to the Tribunal on aspects of the Property measurement upon which the parties disagreed. That said, in this instance, the Tribunal finds that other than submitting a statement of the measurement contended for by the Appellant, in the context of the supporting evidence submitted by the Respondent, incorporating a floor plan with stated measurements and internal photographs, and where the onus of proof is on the Appellant, the Tribunal finds that she has failed to prove her case in this regard.

10.7 The Tribunal finds from the evidence that the Appellant in this appeal did not submit any evidence of comparable properties on the List, nor any valuation analysis in support of the reduced NAV being sought of €720.

10.8 The Tribunal is satisfied the comparable properties on the List and submitted in evidence by the Respondent, namely PN 17999 and PN 17964, both valued at €80 psm, are similarly circumstanced to the Property and are of assistance to the Tribunal.

10.9 Whilst the Tribunal has reviewed the Appellant's evidence regarding the financial viability of her business in the Property, is not a matter that falls to be considered in this, or any Appeal before it, under the Valuation Act, 2001, as amended. The task of the Tribunal is to ensure that the

Final Certificate of Valuation for a property fairly reflects a correct value and that value is relative to other similarly circumstanced properties in the local rating area, and that is not instructed by whether that value, and the consequent rates charge based on that valuation, is one the Appellant can afford. A rates bill is derived using two parts, namely, the valuation (Net Annual Value) on the List and the ARV- the annual rate on valuation, the latter fixed by the local rating authority. The Tribunal's jurisdiction is limited to only considering grounds of appeal concerning the determination of the valuation, to be applied to the List.

10.10 The Tribunal finds that the Respondent's approach to the valuation on the Valuation Certificate is relative to the value of other comparable properties on the list in the rating authority area of Kerry County Council, in accordance with the Valuation Act 2001 as amended.

**DETERMINATION:**

Accordingly, for the above reasons, the Tribunal disallows the appeal and reaffirms the valuation of the Property as stated in the Valuation Certificate at €1,480.

**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.