

**Appeal No: VA23/5/1031**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**HELENA BOYLAN AND COMPANY SOLICITORS**

**APPELLANT**

**and**

**TAILTE ÉIREANN**

**RESPONDENT**

**In relation to the valuation of**

Property No. 1343190, Retail (Shops) at 51 52/1 Cahernamart, Westport, County Mayo.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 30<sup>TH</sup> DAY OF APRIL 2026**

**BEFORE**

**Barra McCabe - BL, MRICS, MSCSI**

**Deputy Chairperson**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 18<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 €19,610.

1.2 The grounds 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;*
- (e) Other grounds.*

*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 BEING VALUED IS LOCATED ON A SECONDARY STREET IN THE TOWN. IT HAS RESIDENTIAL PROPERTIES ON EITHER SIDE OF IT. IT IS ON A HILL. IT IS THE GROUND FLOOR OF THE PROPERTY AND IS USED AS AN OFFICE AND NOT AS A RETAIL PROPERTY. WITHIN THE OFFICE. THE PROPERTY USE IS INCORRECT ON THE VALUATION CERTIFICATE . IN ADDITION, ONE QUARTER OF THE FLOOR AREA IS USED FOR STORAGE OF OLD FILES AND CURRENT FILES . THE PROPERTY HAS BEEN USED EXCLUSIVELY AS AN OFFICE FOR OVER 20 YEARS . I SUBMIT THAT THE USE CATEGORY AND RENT IN THE PROPOSED VALUATION ARE INCORRECT AND COMPARABLE COMMERCIAL LEASES FOR OTHER COMMERCIAL PROPERTIES MAKE THAT APPARENT. THE FLOOR USES ARE INCORRECT. OTHER MATERIAL ELEMENTS OF THE VALUATION ARE INCORRECT. THE VALUATION IS INCORRECT BASED ON THE PHYSICAL ELEMENTS OF THE PROPERTY. THE PROPERTY CATEGORY IS INCORRECT AS IT IS AN OFFICE AND NOT A RETAIL PROPERTY. I PROVIDE LEGAL SERVICES . THE PROPERTY ADDRESS IS INCORRECT. THE EIRCODE IS F28DX52*

*Set out grounds (if any) on which the Appellant considers that any detail in respect of the property concerned, other than the property's value, in the relevant valuation list is incorrect.*

*I SUBMIT THAT THE USE CATEGORY AND RENT IN THE PROPOSED VALUATION ARE INCORRECT. THE USE IS NOT RETAIL IT IS AS AN OFFICE AND STORAGE. RENT DETAILS IN COMPARABLE COMMERCIAL LEASES FOR OTHER COMMERCIAL PROPERTIES MAKE IT APPARENT THAT THE RENT DETAIL ALSO. THE FLOOR USES ARE INCORRECT . OTHER MATERIAL ELEMENTS OF THE VALUATION ARE INCORRECT. THE VALUATION IS INCORRECT BASED ON THE ANNUAL RENT OF THE PROPERTY AND OR OF COMPARABLE PROPERTIES . THE VALUATION IS INCORRECT BASED ON THE PHYSICAL ELEMENTS OF THE PROPERTY. THE PROPERTY IS USED AS AN OFFICE AND STORAGE AND NOT FOR RETAIL USE. I PROVIDE LEGAL SERVICES. THE PROPERTY ADDRESS IS INCORRECT. THE EIRCODE IS F28DX52 .*

*Set out the grounds on which the Appellant contends that the circumstances referred to in section 28(4) do not exist for the exercise of powers under that section in respect of the Property Concerned.*

*THE VALUE SET OUT DOES NOT ACHIEVE CORRECTNESS OF VALUE AND EQUITY AND UNIFORMITY OF VALUE AS BETWEEN COMPARABLE PROPERTIES OR OTHER PROPERTIES ON THE VALUATION LIST. I CONSIDER THAT THE VALUE AS DETERMINED IS NOT MADE BY REFERENCE TO THE VALUE OF OTHER COMPARABLE PROPERTIES SITUATED WITHIN THE SAME RATING AUTHORITY AREA AS THE PROPERTY AS APPEARING ON THE VALUATION LIST OR IF NOT SUCH THAT THE VALUE DETERMINED DOES NOT ACHIEVE THAT WHICH IS REQUIRED TO BE ACHIEVED BY S49(2) OF THE VALUATION ACT. THE PROPERTY IS NOT A RETAIL PROPERTY- IT IS AN OFFICE, OF WHICH ONE QUARTER IS COMPRISED OF STORAGE .”*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €4,468.

## **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 €22,100

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 of the Property was reduced to €19,610.

2.3 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023, stating a valuation of €19,610.

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**

The parties are agreed as to the following facts:

4.1 The subject property is identified as Property No. 1343190 and is entered on the valuation list in the Mayo County Council area as Retail (Shops), with the property use stated as "Shop".

4.2 The property is situated on High Street, Westport, on the east side of High Street near the Clock Tower and the intersections of Bridge Street, Shop Street, Mill Street and High Street, and the immediate vicinity is described as mixed commercial in character.

4.3 The premises comprises the ground floor of a two storey building, currently in use as a solicitor's practice, with the overhead accommodation in domestic use and not valued.

4.4 The property is made of brick and masonry construction with timber floors, part timber stud partition walls and acoustic tiled ceilings, and its finishes include timber glazed windows and doors, carpeted and tiled floors, recessed boxed lighting, an air conditioning/extractor system and a rear fire exit to a small enclosed yard.

4.5 The tenure is recorded as freehold.

4.6 The Respondent's précis records that the property was inspected on 14 January 2025 and found to be in reasonable condition throughout, while the Appellant's précis describes it as being in relatively good condition and rebuilt approximately 20 to 25 years ago.

4.7 The floor area relied on by the Appellant's expert witness in her précis is 29.46 sq.m. of Retail Zone A and 26.35 sq.m. of Retail Zone B. The Respondent relies on a revised zoning, divided into 27.93 sq.m. of Retail Zone A and 27.88 sq.m. of Retail Zone B. However, the Respondent states that the overall net internal area is stated to be 55.81 square metres, which the Tribunal understands is not disputed by either party.

4.8 The valuation certificate records the property address as 51 52/1 Cahernamart, Westport, Co. Mayo, while the Respondent's précis states the address as High Street, Westport, Co. Mayo, F28 DX52.

#### **5. ISSUES**

5.1 The second issue is whether the property should be valued at the level contended for by the Appellant on the basis that it is off the main retail areas, that retail use has historically failed in this location, and that the present use is more akin to a service or office use, or whether it should continue to be valued as a retail-type unit with a reduced Zone A level as contended for by the respondent.

5.2 The first issue is the correct quantum of the valuation.

## **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 considered 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 contends that the NAV on the list is too high because the subject is off the main retail areas of Westport and is not equivalent to the prime retail areas of Shop Street and Bridge Street.

7.2 The Appellant submits that the main uses on High Street are bars and restaurants, that the subject Property does not have planning permission for restaurant or coffee shop use, and that a change of use would involve planning permission, levies and alteration costs which would be prohibitive.

7.3 The Appellant further contends that retail offers at this location have failed in the past, that the only suitable uses for the property in its current planning and physical state are service type uses such as the present use, hair, beauty or similar activities to which customers travel, and that the reasons for past failures include lack of footfall, the hilly nature of the location, increased online shopping and the previous use as a flower shop in what is said to be a saturated market.

7.4 In the Appellant’s description, the Property comprises a ground floor retail/office unit with residential dwellings on either side. There are no further commercial units up the street save for a hairdresser two doors away. The locality is mainly residential and one commercial

property opposite has recently reverted to residential use. The property is in relatively good condition having been rebuilt approximately 20 to 25 years ago.

- 7.5 The Appellant's opinion of value in the précis is €6,395.25, calculated by applying €150 per square metre to Zone A and €75 per square metre to Zone B, namely €4,419 for 29.46 sq.m. at Zone A and €1,976.25 for 26.35 sq.m. at Zone B. In support of that opinion, the Appellant relies on a series of comparison properties and lease transactions which their expert witness opines, demonstrates lower value levels than the subject Property.
- 7.6 As to ShoCo on Castlebar Street, the Appellant submits that this property is on the main entrance route into the town, has good visibility, is proximate to hotels and the main shopping areas, is on a 5-year lease from July/August 2022 with a 2-year break clause at €800 per calendar month, and carries valuation levels of €150 for Zone A, €75 for Zone B and €37.50 for Zone C.
- 7.7 As to Radha Beauty on Castlebar Street, the Appellant contends that this property is also more proximate to the main hotel and shopping areas than the subject, that a lease from June 2023 was provided, and that it carries valuation levels of €150 for Zone A, €75 for Zone B and €37.50 for Zone C.
- 7.8 As to Express Dry Cleaners, the Appellant says it occupies a significantly better corner location with access to four streets and the Mill Street car parks, that the current rent passing is €10,800 per annum under a 2021 lease, and that this demonstrates that the subject is away from the main retail area.
- 7.9 As to LS Hair, the Appellant says it is a modern unit behind the subject fronting the Mill Street car park. The Appellant's expert witness submitted that she negotiated and agreed lease terms in 2018/2019 on a 10 year term at €18,000 per year with a one year rent free period for fit-out, and that its valuation applies a Zone A level of €250.
- 7.10 As to Euro Stretcher, the appellant says it is a modern shop front facing onto Mill Street with side access to the laneway and car park, that the current rent passing is €26,000 per year, and that the subject is only a fraction of its size.
- 7.11 As to Petsmart Grooming on Quay Street, the Appellant submits that this is the most comparable property because it has similar frontage, glazing, distance to the town centre and size, that the current rent passing is €10,800 per year under a 5 year lease with a one year break clause from 2 November 2022, and that its valuation of €5,770 is significantly lower than the subject.
- 7.12 The Appellant also relies on Laura's Hair as evidence that a property in the area has been available to rent since 2022 without letting, on a Mill Street pharmacy said to be far superior to the subject in presentation, size and location, on office valuations on Altamount Street and

at 18 Castlebar Street which are said to be significantly lower, and on the point that there is no allowance for storage on the subject property.

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

- 8.1 The Respondent's position is that the quantum of the valuation is the only issue for consideration.
- 8.2 The Respondent describes the subject Property as being on the east side of High Street in the heart of Westport Town Centre, near the Clock Tower and the intersections of Bridge Street, Shop Street, Mill Street and High Street, with mixed commercial occupiers nearby and parking available on-street and in nearby public car parks.
- 8.3 The Respondent says the Property comprises the ground floor of a two storey building, currently in use as a solicitors practice, with frontage onto High Street, a recessed front entrance, a small enclosed rear yard, and domestic accommodation overhead which is not valued.
- 8.4 The Respondent records the property as freehold, states that it was inspected on 14 January 2025, and says it was found to be in reasonable condition throughout.
- 8.5 The Respondent says the overall net internal area of 55.81 sq.m. is not in dispute, but that the zoning should be revised from 29.46 sq.m. Zone A and 26.35 sq.m. Zone B to 27.93 sq.m. Zone A and 27.88 sq.m. Zone B.
- 8.6 The Respondent summarises the appellant's case as asserting that the property is on a secondary street, on a hill, used as an office, that details such as address and floor use are incorrect, and that the NAV does not achieve correctness of value or equity and uniformity.
- 8.7 In answer to the appellant's précis, the respondent says the subject is a solicitor's office in a retail type unit with retail frontage on High Street, that categorisation for rating purposes is not narrowly constrained by the occupier's particular use, and that similarly circumstanced shop properties on High Street were valued as vacant and to let irrespective of their use or planning designation.
- 8.8 The Respondent accepts, however, that the property's location is not equivalent to Shop Street and Bridge Street and proposes to reduce the Zone A level from €460 to €350 per square metre in line with recent agreements on nearby Mill Street properties.
- 8.9 The Respondent rejects the Appellant's proposed €150 Zone A level as not being supported by rental evidence or by the emerging tone for retail property in this part of Westport Town Centre.

- 8.10 The Respondent comments that several of the Appellant's comparison properties are in inferior locations, are not comparable because they are offices, or are themselves under appeal, and it identifies only limited support in the Appellant's evidence for the levels contended for.
- 8.11 The Respondent relies on five Key Rental Transactions in close proximity to the subject, namely 1A High Street, Unit 13B Mill Street, Unit 2 Mill Street, 58A/59A High Street, and 2A High Street, together with three NAV comparisons on Mill Street, to support the valuation scheme and the level contended for. It is noted that the latter three properties are under appeal to the Valuation Tribunal. See Appendix 1 for a summary of the Respondent's Key Rental Transactions (N/A to public). See Appendix 2 for a Summary of the Respondent's NAV Comparison's (N/A to public).
- 8.12 The Respondent's opinion is that the correct NAV is €14,650, calculated by applying €350 per square metre to 27.93 sq.m. of Retail Zone A and €175 per square metre to 27.88 sq.m. of Retail Zone B, producing €14,654.50 rounded to €14,650.
- 8.13 The Respondent accordingly asks the Tribunal to affirm the valuation of €14,650 as representing the property's NAV in accordance with section 48 and 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 County Mayo.
- 10.2 The Tribunal is satisfied from both parties' précis that the real dispute is one of quantum and, more particularly, the appropriate valuation level to be applied to this property having regard to its location and the tone of the list.
- 10.3 The Tribunal finds that the Property is a ground floor solicitor's practice occupying a retail-type unit with frontage onto High Street in Westport Town Centre and that, while it is not in the prime areas of Shop Street or Bridge Street, it is nevertheless close to the Clock Tower and the principal town-centre intersections.
- 10.4 The Tribunal accepts that the original Zone A level of €460 per square metre is too high for this property and notes that the Respondent itself now proposes a reduction to €350 per square metre because the subject is not equivalent to the prime retail pitches.
- 10.5 The Tribunal is not satisfied that the Appellant's proposed level of €150 per square metre for Zone A and €75 per square metre for Zone B is established by the evidence placed before it.

10.6 The Appellant's comparison evidence includes properties on Castlebar Street, Quay Street, office properties and other units in settings which the Respondent identifies as inferior, different in character, or not truly comparable to the subject, and the Tribunal considers that this materially limits the weight to be attached to them in fixing the tone of the list for the subject property.

10.7 By contrast, the Respondent has produced key rental transactions and NAV comparisons in close proximity to the subject on High Street and Mill Street, together with evidence of recent agreements on nearby appealed properties, all of which support a reduced Zone A level of €350 per square metre rather than the Appellant's proposed €150 per square metre.

10.8 The Tribunal also notes that the Appellant's own précis describes the property as a ground floor retail/office unit in relatively good condition, which does not support the proposition that it should be reduced to the level contended for merely because it is not in a prime retail position.

10.9 Having considered all of the evidence contained in the parties' précis, the Tribunal concludes that the correct and equitable NAV for the property is €14,650, calculated on the basis of 27.93 sq.m. at €350 per sq.m. for Retail Zone A and 27.88 sq.m. at €175 per sq.m. for Retail Zone B.

10.10 The appeal therefore succeeds to the extent of reducing the valuation from €19,610 to €14,650.

#### **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 €14,650.

The valuation is arrived at on the following basis.

- Retail Zone A: 27.93 sq.m. at €350 per sq.m. = €9,775.50.
- Retail Zone B: 27.88 sq.m. at €175 per sq.m. = €4,879.00.
- Total NAV: €14,654.50, say €14,650.

#### **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.