

Northern Ireland Valuation Tribunal
Case Ref: 30/13
Samuel Beckett - Appellant
Commissioner of Valuation for Northern Ireland – Respondent
Chairman – Mr Michael Flanigan
Members – David McKinney & Noreen Wright
Hearing:- 16-06-14
Address: 127 Ballynure Road, Ballyclare, County Antrim.

Decision:-

The unanimous decision of the tribunal is that the appellant's appeal is dismissed and the capital value is affirmed at £55,000.

The appellant and respondent were content for the appeal to be disposed of by written representations only and accordingly there were no appearances at the hearing of the matter.

The subject property ("the property") is situate at 127 Ballynure Road, Ballyclare, County Antrim. The property is a mid-terraced two storey dwelling house situate in a row of similar style properties in Ballyclare.

The tribunal had before it the following documents

- Commissioner's Decision on Appeal dated 19-09-13
- Appellant's Notice of Appeal (Form 3).
- Land & Property Services presentation of evidence including schedule of comparable valuations

The Law:-

The statutory provisions are to be found in the Rates (NI) Order 1977 as amended by the Rates (Amendment) (NI) Order 2006. It is not proposed to set out the legislative provisions here in full and all relevant statutory provisions and principles were fully considered by the tribunal in arriving at its decision in this case.

The Submissions:-

The appellant sought to have the property removed from the valuation list and given a nil valuation on the grounds that the property had had its water supply turned off by NI Water due to an underground leakage, that there was no electric supply to the property and that the roof of a rear return leaked. The evidence of the respondent was that while the property was of older housing stock having been built before 1919 that it was a hereditament and in an average state of repair both internally and externally. The respondent acknowledged that while the corrugated iron roof did leak that it was capable of repair and accordingly had made an allowance of £5,000 against the property's initial valuation of £60,000. The respondent submitted that there was no evidence of damage to the floors due to water penetration and that the re-connection of the mains water supply should be considered a repair. In addition the current lack of mains electricity supply could be remedied by re-connection through the supplier.

The Tribunal's Decision:-

The first task to be determined by the tribunal was whether the property should be treated as an individual property shown as a separate item in the valuation list. What is known in valuation terms as a hereditament. A hereditament can only be removed from the valuation list if it is established that the property is "a truly derelict property which is incapable of being repaired to make it suitable for its intended purpose" (Wilson v Coll 2001). On the evidence before it the tribunal came to the conclusion that the property was a hereditament and was therefore subject to a capital valuation. The tribunal found that the comparable evidence submitted by the respondent supported a capital valuation of £60,000 and that an allowance of £5,000 reduction to reflect the need for repairs to the roof was reasonable in the circumstances. For these reasons the tribunal dismisses the appeal and affirms the capital valuation in the sum of £55,000.

Signed: Michael Flanigan

Chairperson

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