

NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND THE
VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007 (AS AMENDED)

CASE REFERENCE NUMBER: 34/14

CLARE PRENTER – APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mrs Barbara Jemphrey

Members: Mr Tim Hopkins FRICS and Mr Gary McKENNA

Date of hearing: 27TH July 2015
Belfast

DECISION

The unanimous decision of the tribunal is that the Decision on Appeal of the Commissioner of Valuation for Northern Ireland is upheld and the appellant's appeal is dismissed.

REASONS

1. Introduction

This is a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended ("the 1977 Order"). There was no appearance before the tribunal by or on behalf of the appellant and the respondent, both parties being content to rely on written representations.

The appellant by Notice of Appeal dated 19th October 2014 appealed against the decision of the Commissioner of Valuation for Northern Ireland dated 8th October 2014 in respect of the valuation of a hereditament situated at 75 Royal Lodge Road Belfast BT8 7UL ("the subject property").

2. The Law

The statutory provisions are to be found in the 1977 Order as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). The tribunal does not intend, as is customary, to set out the statutory provisions of article 8 of the 2006 Order, which amended article 39 of the 1977 Order as regards the basis of valuation, as these provisions have been fully set out in earlier decisions of this tribunal. All relevant statutory provisions were fully considered by the tribunal in arriving at its decision in this matter.

3. The Evidence

The tribunal heard no oral evidence the parties being content that the case be heard on the basis of written representations. The tribunal had before it the following documents:

- (a) The Commissioners Decision on appeal dated 8TH October 2014;
- (b) The appellants' Notice of Appeal dated 19th October 2014;
- (c) A document entitled 'Presentation of Evidence' dated 8th January 2015 and prepared on behalf of the Commissioner by Mr Steven Jeffrey and submitted to the tribunal for the purposes of the hearing;
- (d) Correspondence between the tribunal office and the parties.

4. The Facts

On the basis of such information as was before it, the tribunal determined upon the balance of probabilities the following facts:

- (a) The hereditament consists of a detached house situated at 75 Royal Lodge Road, Belfast BT8 7UL ('the subject property'). The subject property is a post 1990 detached new build property. It is a brick/block cavity construction with a pitched tiled roof.
- (b) The property has a gross external area of 205m².
- (c) The Capital Value was initially assessed at £320,000. The appellant appealed this valuation and it was reduced to £305,000. It is this Valuation which is the subject of this appeal.

5. The Appellants' submissions

The Appellant in summary made the following submissions

- 1) The subject property is a new build purchased by the appellant in April 2014. The purchase price was £277,000 being the open market value .Therefore this should be the figure which establishes the Capital Value of the property.
- 2) This position is further emphasised as other properties in the street have Capital Values of £270,000 -£280,000. The appellant listed 8 properties nos 65, 67, 69, 71, 73, 74, 76 and 78 to support this argument.
- 3) If the Capital Value of the subject property is assessed as at 2005 then the correct method of calculation is to use the open market value and calculate using the University of Ulster quarterly house price index for Northern Ireland.
- 4) The subject property previously formed part of the garden of no 73 Royal

Lodge Road and consequently the subject property is on a more restricted site than other properties in the development.

- 5) The proximity of the subject property to the industrial property to the rear, We Are Vertigo. This is a trampoline park which operates 79n hours per week with an estimated 10,000 visitors per week. The subject property is significantly adversely affected by this and its market value is reduced.

6. The Respondents Submissions

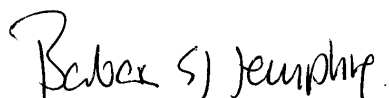
- 1) The Capital Value Assessment of the subject property was carried out in accordance with the legislation contained in the 1977 Order and in particular paragraphs 7 and 9-15 inclusive of Schedule 12 of the 1977 Order. In doing so, the requirement in Schedule 12 of the 1977 Order that “regard shall be had to the Capital Values in the Valuation list of comparable hereditaments in the same state and circumstance” was duly observed.
- 2) In arriving at the Capital Value Assessment figure regard was has to the assessments in the valuation list of properties considered comparable and also to market sales of properties in the general locality. These comparables are set out in in the schedule to the Presentation of Evidence submitted on behalf of the Commissioner. There were a total of three comparables within the locality. Each comparable was in the vicinity of the subject property and comprised a post 1990 detached property. Further particulars of the comparables and the subject property were provided. Photographs were also provided.
 - a. 73 Royal Lodge Road has a Capital Value of £290,000. It has a GEA of 189m². It does not have a garage.
 - b. 71 Royal Lodge Road has a Capital Value of £340.000. It has a GEA of 218m² and a garage of 28m².
 - c. 54 Royal Lodge Road has a Capital Value of £315,000. It has GEA of 191m² and a garage of 25m².
- 3) The Capital Value Assessments of the comparables were all unchallenged.
- 4) The correct date for Capital Value Assessment is 1ST January 2005 (the antecedent date).
- 5) The appellant put forward evidence of eight comparable properties in the area. There were significant differences between each of these comparables and the subject property due to the variation in size. These differences were reflected in their Capital Valuation.
- 6) The specific attributes of the subject property have been taken into account when assessing its Capital Value
- 7) The subject property enjoys a position on the edge of the development and thus has a slightly enhanced level of privacy when compared to neighbouring properties.

- 8) The industrial property We Are Vertigo to the rear of the subject property is in closer proximity to the neighbouring properties nos 71 and 73 than it is to the subject property. No allowances have been made in respect of these properties.
- 9) Capital Value cannot be considered the same as market value. The average house prices indices represents the average selling price for a detached property in Northern Ireland. The figure does not represent the housing market in the particular area of the subject property. They are market values rather than capital values.
- 10) In correspondence received in February 2014 the appellant indicated that the house comprised three floors. There appeared to be an error in the records as the existence of the second floor had been omitted from Land and Property Services records. Therefore the overall area of the subject property has increased from 205m² to 228.84m². Although an important factor, the size of the property is not the sole basis of valuation, All relevant factors have been addressed in assessing the Capital Value of the subject property.

7. The Decision

The Tribunal having examined the facts and submissions finds that there is insufficient evidence to support the appellant's submissions. The appellant has not discharged the burden upon her to show that the valuation assessed for the subject property is not correct in accordance with paragraph 7 of Schedule 12 of the 1977 Order. In all of the circumstances and in light of the findings above the Tribunal was satisfied that the valuation shown on the valuation list in relation to the subject property is correct.

The unanimous decision of the Tribunal is that the appeal is dismissed.



**Barbara Jemphrey Chair
Northern Ireland Valuation Tribunal**

Date decision recorded in register and issued to parties: 24th September 2015