

NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1997 (AS AMENDED) AND
THE VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007

CASE REFERENCE: 7/14

MR EDWARD MARKEY

Appellant

-against-

COMMISSIONER FOR VALUATION FOR NORTHERN IRELAND

Respondent

Northern Ireland Valuation Tribunal Date of Hearing: 24th February 2015

Chairman: FJ Farrelly Esq. LL.M

Members: H.McCormick Esq. BSc.MRICS and D.Rose Esq. BA

Decision

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

Introduction

1. The appeal was listed as an oral hearing for today at 11 AM. The appellant has not attended. No explanation for his absence has been given. The clerk advised us that letters were sent from the tribunal to him on 12 September, 5 November and 5 December and that he did not respond. The clerk had before attempted to telephone the appellant unsuccessfully. Having waited 15 minutes we decided to proceed in his absence
2. The property is 12 Priestbush Road, Greyhillan, Whitecross, County Armagh.
3. The appellant has appealed the decision of the Commission for Valuation for Northern Ireland (The Commissioner) dated the 3rd September 2014 in respect of his property. The capital value has been put at £115,000.

4. The Tribunal considered the Notice of Appeal and the respondent's Presentation of Evidence and accompanying documents. It is for the appellant to show on the balance of probabilities that the valuation is incorrect.

The Relevant Law

5. The statutory provisions are set out in the Rates (NI) Order 1977 as amended by the Rates (Amendment) (Northern Ireland) Order 2006. It deals with the rateable value of domestic properties, referred to as 'hereditaments'. Article 2 (2) of the 1977 Order defines a hereditament as follows:

"hereditament means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in a valuation list".
6. Schedule 12 of the 1977 Order provides the capital value of a hereditament shall be the amount, which, on the assumptions mentioned in Paragraphs 9-15, it might reasonably have been expected to make if sold on the open market by a willing seller on the relevant capital valuation date. The assumptions include the property being sold with vacant possession and free from any encumbrance. It is also assumed it is in an average state of internal repair and fit out for the locality. Development value other than permitted development is disregarded.
7. In estimating the capital value of a hereditament for the purpose of the valuation list regard is to be had to the capital values in the list of comparable hereditaments. The comparators should be in the same state and circumstances as the hereditament whose capital value is being revised. Paragraph 12(1) deals with the statutory assumption as to condition, namely:

"the hereditament is in an average state of internal repair and fit out, having regard to the age and character of the hereditament and its locality".

History

8. The subject property is a detached tenanted bungalow. It formally had been granted agricultural relief but this was removed on 22 January 2014. This was in the absence of evidence it was occupied by a person primarily involved in agricultural activities. No response was received in relation to enquiries made by the respondent so the respondent has approached the appeal on the basis this is not an issue .
9. The property was built in the mid-50s and has a gross external area of 95 m². There is a small boiler house at the rear of 2.7 m. It is situated on a minor road, approximately half a mile from Whitecross and 2 1/2 miles from Belleek village, County Armagh

10. As comparators, the respondent has used four bungalows in the general area. Their location is identified on a map provided. All of the bungalows are believed to have been built between 1946 and 1965.
11. The first property used is number 60 Kingsmill Road, Whitecross. At 116 m² it is larger than the appellant's bungalow. From the map it is located close to the appellant's property. It has been valued at £140,000.
12. The next property is at 44 Aghincurk Road. From the map it also is fairly close to the appellant's home. It is smaller than his property, with an external area of 82 m² with an outbuilding measuring 3 m². It is valued at £105,000.
13. The next property is at the 11 Lower Aghincurk Road. From the map it is relatively close to the appellant's property and is smaller at 86 m². It does however have a large garage at 72 m². It has been valued at £115,000.
14. The final property is at 48 Carrickgallogly Road. Again, it is relatively close to the appellant's property and measures 87 m² externally, which again would make it slightly smaller than the appellant's property. It has been valued at £110,000.

Conclusions

15. The property is tenanted. It is clearly a hereditament liable to a rate within the definition. The issue is whether the capital valuation is correct. In order to assess the property value the respondent had regard to other properties in the area, felt to be fair comparators. Valuation is not an exact science but is based on comparable evidence. The only true measure of value is when a property is sold.
16. The appellant states that his property needs a lot of work carried out. He refers to the need for any new windows, doors and fascia boards. He also says the kitchen would need modernising. He also refers to a need for plumbing and a new roof. The appellant should note that under this legislation certain assumptions are made whereby it has taken the property is an average state of internal repairing fit out, bearing in mind its ageing character and its locality. According to the valuer, the roof appeared average for its age and in reasonable condition based on the photograph evidence. The same was said of the external doors.
17. We find that the comparators used are reasonable and appropriate. The properties are all in a similar location and similar character and design. There are some variations in size but this is not so different as to render them inappropriate. If the gross external area of the comparators is divided by their respective rateable values then the figure per square

metre is very similar. Looking at the figures placed upon these properties is our conclusion that the value on the appellants property is also reasonable and in accord with the tone of the general area. Consequently, we find ourselves in agreement with the valuation on the property

Francis J Farrelly Chair
Northern Ireland Valuation Tribunal