

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

CASE REFERENCE NUMBER: 8/14
ERIC & YVONNE HARDING – APPELLANTS

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND –
RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr Michael Flanigan

Members: Mr Philip Murphy and Mr Alan Martin

Belfast, 27th November 2014

DECISION

Decision and Reasons

1. The Appellant and the Respondent appeared and both parties relied on their written and oral submissions.
2. The subject property (“the property”) in this appeal is situated at 18 Kilintown Road Dromore County Down. The property is owned and occupied by the Appellant. The property is a detached bungalow with a garage built around 1970.
3. On 6th May 2014, the Commissioner’s Decision on Appeal reduced the capital valuation of the property from £190,000 to £185,000. The Appellant appealed against that decision under Article 54 Rates (Northern Ireland) Order 1977 by way of Notice of Appeal dated 18th May 2014.
4. The Law

4.1 The statutory provisions are set out in the Rates (Northern Ireland) Order 1977 (“the 1977 Order”) as amended by the Rates (Amendment) (Northern Ireland) Order 2006 (“the 2006 Order”)

4.2 The Tribunal considered the terms of the Schedule 12 of the 1977 Order as amended which states as follows:

7.1 Subject to the provisions of this Schedule, for the purposes of this Order the capital value of a hereditament shall be the amount which on the assumptions mentioned in paragraphs 9 to 15, the hereditament might reasonably have been expected to realise if it had been sold on the open market by a willing seller on the relevant capital valuation date.

7.2 In estimating the capital value of a hereditament for the purposes of any revision of a valuation list, regard shall be had to the capital values in that valuation list of comparable hereditaments in the same state and circumstances as the hereditament whose capital value is being revised.

4.3 Article 54 (3) of the 1977 Order provides that on appeal any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.

5. The Evidence and Submissions.

5.1 Both the appellants and the respondent submitted schedules of comparables in support of their submissions. The appellant submitted that the comparables supported a capital valuation on the subject premises of £170,000. The respondent submitted that the comparables supported the capital valuation of £185,000.

6. Decision of Tribunal

6.1 The Tribunal at the hearing of an appeal is empowered to make any decision that the Commissioner might have made, and to make an

- alteration to the valuation list to give effect to its decision. The work of the Tribunal is however bound by the provisions of Article 54 (3),
- 6.2 The provisions of Article 54 (3) are specific in that “any valuation in the list is deemed to be correct unless proved otherwise”. The phrase “any valuation” in this context includes not only the valuation of the property which is the subject of the appeal, but also any other valuations on the list that are relied upon. Undoubtedly this places a substantial onus on an Appellant to prove that the entry which relates to their own premises is incorrect. The standard of proof in these proceedings is on the balance of probabilities; and that standard must be satisfied on the basis of evidence submitted to the Tribunal.
- 6.3 In dealing with the instant case the Respondent relied substantially upon their Schedule of Comparisons. The Tribunal does not believe it necessary to set out its analysis of each of the comparables here but that it may be useful to take one of the comparables to demonstrate the exercise which the Tribunal carried out.
- 6.4 The appellant had sought to rely on upon the valuation of 25 Kilntown Road in support of their appeal. The property was a modern detached chalet bungalow of similar size (177m²) to the subject premises built nearby with a capital valuation of £175,000.
- 6.5 The Respondent for their part sought to distinguish this property on the basis that it was a chalet bungalow with no garage built upon a very cramped site in the last ten years. The subject premises are a detached bungalow with a garage, situated on a large site by comparison of $\frac{3}{4}$ acre.
- 6.6 The Tribunal considered all of the material before it and took the view that the 25 Kilntown Road was a significantly different property from the subject premises and did not support the appellants claim for a reduction in the capital valuation.
- 6.7 The Tribunal took into account all of the submissions including all the comparables submitted by both parties and was ultimately satisfied that the Respondent had demonstrated that the weight of

comparable evidence was such that the tone of the list supported the Commissioner's decision of 6th May 2014 and a capital valuation of £185,000.

- 6.8 The Tribunal's unanimous decision is that the Commissioner's Decision on Appeal is upheld and the appeal is dismissed.

Chairman: Michael Flanigan

A handwritten signature in black ink that reads "M. Flanigan". The signature is written in a cursive style with a large, stylized initial "M".

11th December 2014