

**NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED)
AND THE VALATION AND TRIBUNAL RULES (NORTHERN IRELAND) 2007
Case Reference: 21/13**

BETWEEN:

JAMES IRWIN

Appellant:

-and-

THE COMMISSIONER OF VALUATION

Respondent:

NORTHERN IRELAND VALUATION TRIBUNAL

CHAIRMAN: MR KEITH GIBSON

MEMBERS: MR CHRIS KENTON FRICS; MRS NOREEN WRIGHT

INTRODUCTION

1. This appeal was heard on the 30th October 2013 at Bedford House, Bedford Street, Belfast by way of written submissions.
2. The subject property, namely 18 Ballybrick Road, Katesbridge, Banbridge BT32 5AP, is a detached house built in or around 2012 with a GEA of 322m², a garage of 66m² and an area classified as “*outbuildings*” of 84m². As per the unchallenged evidence of the respondent, the garage and outbuildings comprise of a garage with floor area of 66m² and with 84m² of additional purpose built storage space. This storage space extends over the area of the garage and, as was apparent from a photograph taken by way of rear elevation, over an enclosed area on the ground floor. The garage and additional storage space are not connected with the main house.
3. A notification of the capital valuation of the property was issued on the 3rd July 2013 to the appellant, in which the capital value of the property was assessed at £280,000.
4. The appellant thereafter appealed the decision to the Commissioner of Valuation, who upheld the assessment of capital value. The appellant appeals against this decision to this Tribunal.

5. This notice confirms a decision of the Tribunal and contains the reasons in accordance with Rule 19 of the Valuation Tribunal Rules (NI) 2007.

APPELLANT'S CASE

6. The appellant, in or about the 18th July 2013, appealed the decision to the Northern Ireland Valuation Tribunal Land and Property Services. The grounds of appeal may be summarised as follows:

“Other properties of a similar size and description on the Ballybrick Road were assessed at a much lower capital value; more specifically,

- a) Number 28 [assumed Ballybrick Road], and.
- b) Number 15A [again assumed Ballybrick Road].

THE RESPONDENT'S CASE

7. The respondent, in their presentation of evidence, prepared by Mr Stuart Robinson, on behalf of Land & Property Services, and received on or about the 16th September 2013, identified four comparables upon which the subject property's capital valuation was determined. These included:

- a) 20 Ballybrick Road, Katesbridge, a detached house, constructed in or around 2012, next door to the subject property with a GEA of 283m². No garage was present. The property has a capital value of £235,000.
- b) 6 Ballybrick Road, Katesbridge, a detached house built in or around 2007 with a GEA of 292.7m² and a garage of 45m², and with a capital value of £270,000.
- c) 30 Mays Corner, Katesbridge, a detached house built in or around 1998, with a GEA of 306m² and a conservatory of 23m², and with a capital value of £280,000.
- d) 15A Ballybrick Road, Katesbridge, a detached bungalow built in or around 2010 with a GEA of 296.8m² and a garage of 90m². This property has a capital value of £270,000.

THE EVIDENCE

8. The onus, pursuant to Art 54(1) of the 1977 Order as amended, in such an appeal is on the appellant to show that the valuation is incorrect. In this particular instance whilst the appellant has identified two comparables, namely number 28 Ballybrick Road and 15A Ballybrick Road, no details as to how number 28 Ballybrick Road is a suitable comparable are provided.

9. The Tribunal must therefore discard number 28, as a comparator for the simple reason that there are no details as to its size, construction or capital value. Evidentially, therefore, as a comparator it falls far short of what the Tribunal would consider as proper. More specifically it is not referred to or considered in the respondent's comparables, although the Tribunal draws no conclusions one way or the other arising out of its omission.
10. Number 15A is described by the appellant as being much lower in capital value. The capital value assessment of number 15A is £270,000, with a capital value assessment of the subject property being £280,000. The Tribunal therefore cannot accept the proposition put forward by the appellant that the capital value of 15A Ballybrick Road, Katesbridge is much lower. Such an assertion appears, to the Tribunal, to be self-evidently incorrect.

DECISION

11. For the purposes of assessment the relevant capital valuation date is the 1st April 2005. Paragraph 7(2) of the Order makes clear that, in estimating the capital value of a hereditament for the purposes of any revision of a Valuation Lst, 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 has been revised ("the tone of the list").
12. The comparables produced by the respondent do much to recommend themselves to the Tribunal. All of the properties cited to the Tribunal are of a similar size and similar construction. They are located, as per a map attached to the respondent's Statement of Case, within a close geographical nexus and the tone of the list appears well settled, with an increase in capital value corresponding roughly to the increase in property size.
13. The Tribunal therefore finds that the tone is well settled and there is no justification for interfering with the respondent's decision, the appeal is therefore dismissed.

Mr K Gibson, Chairman.
NI Valuation Tribunal.
29th November 2013.