

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

**CASE REFERENCE: 53/13**

**MR JAMES LEE**

**Appellant**

**-against-**

**COMMISSIONER FOR VALUATION FOR NORTHERN IRELAND**

**Respondent**

Northern Ireland Valuation Tribunal Date of Hearing: 24<sup>th</sup> 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 heard on the papers.
2. The property is 14 Milltown Road, Carrowcarlan, Derrylin, County Fermanagh.
3. The appellant has appealed the decision of the Commission for Valuation for Northern Ireland (The Commissioner) dated the 3<sup>rd</sup> September 2014 in respect of his property. The capital value has been put at £240,000.00.
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 was built in or around 2008 and is a detached house said in its own grounds with a separate garage. It has a gross external area of 323.13 m<sup>2</sup> with the garage measuring 50 m<sup>2</sup>. It was originally entered in the valuation list in May 2010 as a bungalow at 198.50 m<sup>2</sup> with a capital value of £170,000. The reason for this valuation was that at that stage no staircase was in place and consequently the first floor was not accessible. It was considered therefore appropriate to only place a value on the ground floor. Since then a staircase has been installed and so the upper story has been taken into account in the latest valuation.
9. As comparators the respondent has used properties in the general area the locations of which are outlined on the map supplied. From the photographs all of the properties appear to be of recent construction.
10. Number 22 Milltown Road is on the same road as the subject property and in close proximity. This comparator is of a very similar size, being 322 m<sup>2</sup> with the garage measuring 50.80 m. The appellant's property has three bedrooms, whereas this has four bedrooms. The comparator has been valued at £250,000.

11. The three other comparators have been valued at the same as the subject property, £240,000. Number 10 Cackinish Road from the map appears some distance away from the subject property. It is smaller than the appellant's home at 304.41 m<sup>2</sup>, though it has four bedrooms.
12. 6 Gorteen Road is located close to the first comparator. Again, it is smaller than the appellant's home at 309 m<sup>2</sup> though the garage is slightly bigger at 60.60 m. Like the appellant's home it has three bedrooms. It has been valued at the same figure as the subject house.
13. The final comparator, 2Cornaleck Rd is in the general of the subject property. It is smaller in size at 311.90 m<sup>2</sup> with a smaller garage at 32 m<sup>2</sup>. It has four bedrooms.

### Conclusions

14. The property 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.
15. The appellant states that work has not been completed on the upstairs section of the property. The respondent valuer stated that on the site visit work on the upstairs was substantially complete. We have been provided with photographs of the upstairs. They suggest the building work was complete save for some outstanding minor works, such as the fitting of skirting boards and the attaching of central heating radiators. The upstairs of the property is accessible and habitable.
16. It was our view that the comparators used were appropriate. All of the buildings are fairly recent construction and generally similar. Some of the properties have three bedrooms and some have four. All of the properties are smaller than the appellants albeit in some cases marginally. Three of the properties have been valued at £240,000 and one at £250,000. It was our view that the value placed upon the appellant's home was consistent with the general tone of the area. Consequently, we would uphold the respondent's valuation.

Francis J Farrelly Chair  
Northern Ireland Valuation Tribunal