

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: 1/14

BETWEEN:

JOHN CAUSEY

Appellant:

-and-

THE COMMISSIONER OF VALUATION

Respondent:

NORTHERN IRELAND VALUATION TRIBUNAL

CHAIRMAN: MR KEITH GIBSON B.L.

MEMBERS: MR BRIAN SPARKES FRICS; MR ALAN MARTIN

THE SUBJECT PROPERTY

1. The subject property is situate and contained at 15 Lough Fea Road, Unagh, Cookstown, BT80 9QQ. The property is located in a rural setting, a detached house built in or around 2012 with a GEA of 316.6m², a garage of 36.6m² and a capital value, as assessed, of £240,000. The property is of moderate construction with associated amenities, a four bedroom property some 2 miles from Cookstown. The property itself is located within a working farmyard.
2. The property was entered into the valuation list in February 2014 in the amount of £250,000. Thereafter and on or about the 3rd March 2014 the Appellant appealed to the Commissioner of Valuation who inspected the property and, having checked the valuation, reviewed the assessment downwards to £240,000. In addition to the assessment of £240,000, the property was entitled to a reduction of 20% in its capital value to take into account the fact that it was located on a farm, in order to reflect the assumption that a perspective purchaser would pay less for the property as they would be required to acquire the land as well as the house and secondly, to take into account the nuisance factors which come with the enjoyment of a property situate on a farm pertaining to the movement of animals and / or equipment. The statutory basis of any adjustment can be found in Schedule

12, Part 2 of the Rates (Northern Ireland) Order 1977 dealing with the capital value of a house occupied in connection with agricultural land.

THE APPELLANT'S SUBMISSIONS

3. The certificate relating to the assessment of the capital value at £240,000 less 20% resulting in a capital value assessment of £192,000 was issued to the Appellant on the 26th March 2014 and the Appellant duly appealed, within time, on or about the 3rd April 2014. The Appellant submitted that the actual valuation should be £140,000 based on the fact that:
 - i. The dwelling house was only accessible via a shared laneway.
 - ii. The property is sited in the centre of an active farmyard.
 - iii. The Appellant was unable to obtain a mortgage in respect of the property.

4. Supplementing the written reasons in his Notice of Appeal, the Appellant on the 18th November 2014 forwarded further correspondence to the Tribunal challenging the comparables listed by the Respondent, and more especially comparable iii. (dealt with below) on the basis that comparable iii. did not have any farmyard or farm buildings surrounding same and was not part of an active farm.

THE RESPONDENT'S SUBMISSIONS

5. The Respondent, in replying to the Appellant's grounds of appeal, highlighted that the laneway was only approximately 140m in length from the county road and would not be considered as justifying a reduction in the capital value. The Respondent further went on to highlight the fact that the capital value of the property had already been reduced by 20% to take into account the fact that the property was occupied as a farmhouse and that the tone of the list was settled. Ms McCullagh, on behalf of the Respondent, highlighted the following comparables:
 - i. 73A Lough Fea Road, Lissan, Cookstown, BT80 9SR being a property of similar construction and similar time, with a GEA of 301.98m², and an identical number of bathrooms. The capital value was identical to the subject property, namely £240,000.
 - ii. 3 Hollyhill Road, Tullycall, Cookstown, BT80 9QP (property number 3 referred to by the Appellant), a property again of similar age and type of construction with a GEA of 306.61m², garage of 58.59m², an outbuilding of 41.24m² and with four bathrooms. The capital value of this property was some £260,000.
 - iii. 50A Drumearn Road, Tullycall, Cookstown, BT80 9QN, again a property of similar age and type of construction of GEA some 319.48m², a garage of

29.95m² with four bedrooms. The capital value of said property was some £250,000.

DECISION

6. 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 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 has been revised (“the tone of the list”). The comparables produced by the Respondent do much to recommend themselves to the Tribunal and the Respondent, quite rightly, in the view of the Tribunal, places significant reliance on the sufficiency of these comparables, as comparables. They are all properties within a short distance of the subject property, are of similar size, age, nature and type of construction. The Tribunal finds, as a matter of fact, that, pursuant to Schedule 12 Part 1, Paragraph 2(1), the tone of the list is settled. No comparables have been provided by the Appellant, and the duty and obligation is on the Appellant, pursuant to Article 54(2) to demonstrate that the capital value is incorrect.
7. The Appellant has fallen well below the standard required and the unanimous decision of the Tribunal is that the Appellant’s appeal should be dismissed.

Keith Gibson Chair
Northern Ireland Valuation Tribunal
Date 13th May 2015