

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: 53/13

BETWEEN:

PAUL McGLINN

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. This appeal relates to premises situate at 65 Main Street, Fintona, Omagh, BT78 2AQ.
2. The property is a privately built terrace house with a GEA of 145.81m² built in or around 1910. The condition of the property, it is acknowledged, is somewhat poor with the property last being used as an office approximately 15 years ago. The external state of repair was average with some cracks in the plaster, however, internally the property was in poor repair; the heating system no longer being operative due to the theft of copper pipes and tank. The property was originally entered in the capital value list with an assessment of £100,000, however, an application was submitted by the Appellant and a revision carried out on the 25th October 2013. The valuation of £100,000 was amended to £70,000 to reflect the overall poor external repair of the property; however, on the 31st January 2014 the Appellant appealed this decision to the Commissioner of Valuation. This appeal was allowed and upon further revision the value was amended downwards to £60,000 to reflect the poor external repair of the building.
3. The valuation reflecting the further downward variation was issued on the 25th February 2014 and on the 14th March 2014 the Appellant appealed the decision on the grounds as set out in his application that:
 - a) The valuation was too high.
 - b) The building was in poor repair.

- c) That properties sold in the area recently had sold for low amounts, i.e. between approximately £10,000 - £60,000, and that the valuation of the subject premises in the sum of £60,000 was too high.
4. In addition to the reasons as set out in his Notice of Appeal, the Appellant supplemented these submissions with a further written submission received on the 6th November 2014 enclosing a number of photographs showing boarded up properties in Fintona and explaining, in the further written submission, that Fintona suffered from social deprivation and that, economically, Fintona was facing significant challenges.

THE RESPONDENT'S SUBMISSIONS

5. The Respondent, in its submissions, relied upon the decision in England and Wales of **Wilson –v- Coll** [2011] EWHC 2824. The decision of Mr Justice Singh and the previous decisions of this Tribunal are of persuasive, if not binding authority, and the bar which is set is a fairly high one for any Appellant, for he or she must prove that the property is truly derelict. Implicit within the notion of a truly derelict property is a property which will be extremely difficult, if not impossible, to return to its status as a dwelling house. The Respondent identified three comparables, namely:
 - a) 27 Main Street, Fintona, a terrace house in similar, if not slightly better condition than the subject property with a GEA of 105m², along with an outbuilding of approximately 53m². The capital value was assessed as £70,000.
 - b) 131 Main Street, Fintona, again a similar property to the subject property with a GEA of 131m², a garage of 41m² but with four rather than three bedrooms and full heating. The capital value was assessed at £87,500.
 - c) 103 Main Street, Fintona, again a similar sized property in a similar condition with a GEA of 139m², albeit full heating. The capital value was assessed at £90,000.

TRIBUNAL'S FINDINGS

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”). For the reasons as set out in **Wilson v Coll**, the actual internal state of the

property must be disregarded in favour of the statutory assumptions. With the tone being established, any issues regarding social or economic deprivation are irrelevant to the considerations which this Tribunal must have pursuant to the 1977 Order as amended. The present value of the property is, as is often commented upon by this Tribunal, irrelevant. The date of assessment is the capital valuation date of the 1st January 2005. The unanimous decision of the Tribunal therefore is that this appeal must be dismissed.

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