

**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: 26/14**

**PAUL REID – APPELLANT**

**AND**

**COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT**

**Northern Ireland Valuation Tribunal**

**Chairman: Mr Michael Flanigan**

**Members: Mr Patrick Cumiskey and Ms Siobhan Corr**

**Date of hearing: 25<sup>TH</sup> September 2015**  
**Belfast**

**DECISION**

The Tribunal had before it the written submissions of both parties and heard oral evidence from the appellant and the respondent and the tribunal is grateful to both parties for their submissions. The Tribunal considered all documents before it. The subject property (“the premises”) in this appeal is situate at 12 Market Court, Ballycastle, County Antrim.

**1. The Law**

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”)

The Tribunal considered the terms of Schedule 12 of the 1977 Order as amended by the 2006 Order 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.

## **2. Background to the appeal**

The appellant had purchased the premises in or around November 2009 for £128,000. In November 2012 a Certificate of Valuation was issued and gave the premises a capital valuation of £150,000. The premises were then the subject of an appeal by the appellant to The Northern Ireland Valuation Tribunal (“NIVT”). In his first appeal the appellant relied upon comparable valuations situate at a number of addresses in The Abbey housing development Ballycastle. The Respondent sought to rely upon other premises in Market Court, Ballycastle to support their capital valuation of £150,000. The appeal came before the NIVT on 28th June 2013 and was dismissed. In the written decision, the chairman Mr Charles O’Neill gave the decision of the tribunal in the following terms.

“In this case the tribunal accepts that the best comparables available are those stated by the respondent. It is acknowledged that these properties are in the same development as the subject property namely 11, 1, 9 and 10 Market Court, Ballycastle. These capital values are unchallenged”.

Later in the same judgement Mr O’Neill stated the “appellant has not placed before the tribunal sufficient evidence to displace the statutory presumption as to the capital value and therefore the appeal is dismissed”.

### **Current Appeal.**

By Notice of Appeal dated 30-09-14 the appellant initiated a further appeal against the capital valuation of £150,000. In this appeal the appellant has sought to rely upon different properties as comparables from those rejected by the NIVT on 28th June 2013. The properties now relied upon by the appellant are 27 Leyland Farm, Ballycastle, 55 Caman Drive, Ballycastle and 12 Whitehall Avenue, Ballycastle. The respondent for their part relied upon the same properties in Market Court that had been relied upon in the earlier appeal. The respondent also relied upon the decision in the earlier appeal whereby the NIVT had already examined the capital valuation of this property and had affirmed the capital valuation of £150,000.

### **Decision.**

While the appellant has the right to make a fresh appeal to this tribunal and to submit fresh comparables for its consideration it is undoubtedly the case that one NIVT cannot sit as a court of appeal against an earlier NIVT decision. It remains the case that the valuations of the adjacent properties in Market Court Ballycastle are unchallenged entries in the valuation list and support the capital valuation of the premises. The appellant’s basic submission was that all of the premises are in Market Court, Ballycastle are overvalued and should be treated as such. This Tribunal does not accept that submission.

The Market Court comparables relied upon by the Respondent are from properties closest in style, accommodation and location to the subject premises. Even if the valuation had not been decided by an earlier Tribunal, this Tribunal would have had no difficulty in finding that the Market Court comparables supported the Respondents capital valuation of £150,000.

As it is, the capital valuation has already been determined by the NIVT in the sum of £150,000 and this Tribunal finds no grounds upon which to interfere with that decision. The capital valuation of the premises was confirmed by the NIVT on the 28-06-13 in the sum of £150,000 and this Tribunal is satisfied that that valuation is correct.

Appeal dismissed.

**Michael Flanigan Chair  
Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties: 7<sup>th</sup> December 2015**