

**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: 47/15**

**PETER AND ROSE JONES – APPELLANT**

**AND**

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

**Northern Ireland Valuation Tribunal**

**Chairman: Mr Charles O’Neill**

**Members: Mr David McKinney FRICS and Mr Patrick Cumiskey**

**Date of hearing: 5 October 2016, Belfast**

**DECISION**

The unanimous decision of the tribunal is that the Decision of the Commissioner of Valuation for Northern Ireland is upheld and the appellant’s appeal is dismissed.

**REASONS**

**Introduction**

1. This is a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended (“the 1977 Order”). The appellant, Mr Peter Jones attended the hearing with his representative Mr John Feely. The respondent was represented by Mr Gareth Neill and Ms Stella O’Hagan.
  
2. The appellant by Notice of Appeal appealed against the decision of the Commissioner issued on 23 February 2016. By an order dated 13 April 2016 the President of the Northern Ireland Valuation Tribunal ordered that time is extended to 4 April 2016 for the appellants to deliver a notice of appeal under the Valuation Tribunal Rules (NI) 2007.

3. This appeal is in respect of the valuation of a hereditament situated at 12 Drumlyon Drive, Enniskillen, County Fermanagh, BT74 5LP ('the subject property'). The subject property had initially been assessed with a capital value of £160,000 in April 2007. However LPS were notified of an extension to the property in March 2009 and the capital value was amended to £270,000. In January 2016 the appellant sought a review of this and the capital value was amended to £235,000. It was confirmed at hearing that the correction was due a measurement error in the previous assessment of capital value. In February 2016 the property capital value was further reduced to £230,000.

### **The law**

4. The statutory provisions are to be found in the 1977 Order as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). The tribunal does not intend in this decision to set out the statutory provisions of article 8 of the 2006 Order, which amended article 39 of the 1977 Order as regards the basis of valuation, as these provisions have been fully set out in earlier decisions of this tribunal. All relevant statutory provisions were fully considered by the tribunal in arriving at its decision in this matter.

### **The evidence**

5. The tribunal heard representations from Mr Feely and Mr Jones and from Mr Neill and Ms O'Hagan on behalf of the respondent. The tribunal had before it the following documents:
  - (a) The Commissioners Decision issued on 23 February 2016;
  - (b) The appellants' Notice of Appeal dated 15 March 2016 and received by the tribunal office on 4 April 2016;
  - (c) A document entitled 'Presentation of Evidence' dated 9 June 2016 and prepared on behalf of the respondent Commissioner by Ms Stella O'Hagan and submitted to the tribunal for the purposes of the hearing;

### **The facts**

- (1) The subject property consists of a detached house situated at 12 Drumlyon Drive, Enniskillen, BT74 5LP ('the subject property'). The property was built

around 1984 with a subsequent extension. The property has a gross external area of 245m<sup>2</sup>, a garage of 20m<sup>2</sup> and outbuildings of 49m<sup>2</sup>.

### **The respondent's submissions**

6. The Commissioner's Presentation of Evidence to the tribunal is that in deciding the capital value of the property regard was had to capital values in the valuation list of comparable hereditaments in the same state and circumstances. Details of the comparable properties were set out in a schedule to the Presentation of Evidence. the comparables referred to were capital value assessments, the details of which are as follows:

	Address	Description	Gross external area	Capital value
1	23 Lakeview Park, Enniskillen.	Detached chalet built 1981.	246m <sup>2</sup> . Outbuildings 16m <sup>2</sup> .	£250,000.
2	20 Devenish Crescent, Enniskillen.	Detached chalet built 1979.	206m <sup>2</sup> . Outbuildings 55m <sup>2</sup> .	£210,000.
3	16 Drumylon Drive, Enniskillen.	Detached chalet built 1988.	185m <sup>2</sup> . Outbuildings 33m <sup>2</sup> .	£185,000.

7. The respondent in the Presentation of Evidence and at the hearing made submissions in relation to the arguments forwarded by the appellant. It was confirmed that little value had been placed on the timber outbuildings in the assessment of capital value.

### **The appellant's submissions**

8. The appellant submits that the capital valuation of the property is incorrect. He considered that the extension does not increase the valuation to the extent of £230,000. He argued that 16 Drumylon Drive was very different to the subject property in that it is a newer house and has a large flat garden. This is compared to the appellant's own house which is older and has a smaller back and front

garden and is on a hill. It was also submitted on behalf of the appellant that the outbuildings were really just wooden sheds whereas the outbuilding at 16 Drumlyon Drive is a metal shed.

9. The comparable referred to at 23 Lakeview Park was considered to be in a different area and had a view of the back lough which one would be willing to pay for.
10. The appellant confirmed that the value of the property in 2005 would have been in the region of £150,000.

### **The Tribunal's Decision**

11. Article 54 of the 1977 Order enables a person who is dissatisfied with the Commissioner's valuation as to capital value to appeal to this tribunal. In this case the capital value has been assessed at a figure of £230,000. On behalf of the Commissioner it has been contended that this figure is fair and reasonable in comparison to other properties. The appellant's contentions are as stated above and the appellant contends that the proper valuation should be £150,000.
12. It is appropriate to remember that there is a statutory presumption in Article 54(3) of the 1977 Order in terms that "On an appeal under this Article, any valuation shown in the valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown." It is therefore up to the appellant in any case to challenge and to displace that presumption, or perhaps for the Commissioner's decision to be self-evidently so manifestly incorrect that the tribunal must amend the valuation.
13. In this case the tribunal accepts that the best comparable is 16 Drumlyon Drive, Enniskillen. This is a smaller property but is closest to the subject property. It would also place weight on 20 Devenish Crescent, Enniskillen as a property comparable to the subject property. The least weight of the three comparables can be placed on 23 Lakeview Park as it is further away from the subject property and by the admissions of both the appellant and respondent is in a different location to the subject property.

14. The tribunal carefully considered the issue as to whether the appellant had provided sufficient challenge to the Commissioner's schedule of comparables. Taking all matters into account the conclusion of this tribunal is that the appellant has not placed before the tribunal sufficient evidence to displace the statutory presumption as to correctness of the capital value and therefore the appeal is dismissed and the tribunal orders accordingly.

**Mr Charles O'Neill – Chairman**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to the parties: 3 November 2016**