

NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND
THE VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007

Patricia Quinn – APPELLANT 24/13
AND
COMMISSIONER OF VALUATION FOR NI - RESPONDENT

Northern Ireland Valuation Tribunal

Date of hearing: 26th February 2014

Chair: Mr M Flanigan
Members: Mr E Spence and Ms A Matthews

DECISION AND REASONS

1. Neither the appellant nor the respondent appeared and both parties relied on their written submissions only.
2. The subject property (“the property”) in this appeal is situated at 55 Downpatrick Street Crossgar, Downpatrick BT309EA. The property is owned by the appellant but is unoccupied. The local Post Office operates from within the same building, although it is separate from the property and separately rated.
3. The appellant submitted an appeal against a notice of decision of the Commissioner for Valuation dated 9th July 2013, which made no change to the original capital valuation of the property in the sum of £60,000. The appellant appealed against that decision by way of a Notice of Appeal submitted on 5th August 2013.
4. The Law
 - 4.1 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”)
 - 4.2 The Tribunal considered the terms of the Schedule 12 of the 1977 Order as amended 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.

4.3 Article 54 (3) of the 1977 Order provides that on appeal any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.

5. The Evidence and Submissions.

5.1 The appellant submitted that the valuation of £60,000 was excessive because the property was in poor condition and subject to regular flooding due to its floor level being below street level. The property was in part derelict with a back porch falling away from the main building.

5.2 The appellant submitted that the correct value of the property was between £20,000 and £30,000. The appellant had not sought to remove the property from the list as derelict and unrepairable.

5.3 The respondent submitted a schedule of comparisons comprising four comparable properties including two detached house similar to the property and two terraced houses from the same town.

5.4 The respondent submitted that the comparables supported a valuation of the property in the sum of £100,000. The Respondent took into account the poor condition of the property, the history of flooding and the presence of Post Office in part of the building, and made an allowance of 40%. The allowance resulted in a net capital valuation of £60,000, which was the subject of the appeal.

6. Decision of Tribunal

6.1 The Tribunal at the hearing of an appeal is empowered to make any decision that the Commissioner might have made, and to make an alteration to the Valuation List to give effect to its decision. The work of the Tribunal is however bound by the provisions of Article 54 (3), which directs that any valuation shown in a valuation list with respect to hereditament shall be deemed to be correct until the contrary is shown.

- 6.2 The provisions of Article 54 (3) are specific in that “any valuation in the list is deemed to be correct unless proved otherwise”. The phrase “any valuation” in this context includes not only the valuation of the property which is the subject of the appeal, but also any other valuations on the list that are relied upon. Undoubtedly this places a substantial onus on the appellant to prove that the entry which relates to her own property is incorrect. The standard of proof in these proceedings is on the balance of probabilities; and that standard must be satisfied on the basis of evidence submitted to the Tribunal.
- 6.3 In dealing with the instant case the respondent relied upon his Schedule of Comparisons. The appellant had not submitted evidence to dispute the comparables relied upon by the respondent and the Tribunal was satisfied that the respondent had demonstrated that the weight of comparable evidence supported the Commissioner’s decision of the 9th July 2013.
- 6.4 The Tribunal does not believe it is necessary to analyse each of the comparables here, but it is sufficient to note that the comparables included hereditaments of similar size and location to the subject premises, with valuations which substantially supported the respondent’s unadjusted capital value of £100,000.
- 6.5 The appellant raised a number of issues which she submitted affected the valuation of the property, in particular the poor condition internally and externally and its history of flooding due to the floor level being below street level.
- 6.6 The evidence before the Tribunal was that the respondent had taken into account the condition of the property, the vulnerability to flooding, and disadvantage of the location of the Post Office, in providing an allowance of 40%. .
- 6.7 The property is a detached two story house part of which is occupied by the local post office. Without doubt the property is in extremely poor order and a small back porch is falling away from the main building. The condition of the property has been taken into account within the allowance of 40%. If the property continues to deteriorate there may well be an argument at some point that the property itself is derelict and should be removed from the list. That

however was not the issue before the Tribunal and the appeal was decided upon the submissions before it.

6.8 Examining submissions from both parties the Tribunal's unanimous decision is that the Commissioners' decision on appeal is upheld and the appeal is dismissed.

Michael Flanigan

Date decision recorded in register and issued to parties: 20th March 2014