

NORTHERN IRELAND VALUATION TRIBUNAL

**The Rates (Northern Ireland) Order 1977 (as amended) and the Valuation
Tribunal Rules (Northern Ireland) Rules 2007 (as amended)**

Case Reference Number – 49/14

Richard Liggett and Ruth Liggett - APPELLANT

and

Commissioner of Valuation for Northern Ireland – RESPONDENT

NORTHERN IRELAND VALUATION TRIBUNAL

Date of Hearing 21 August 2015

CHAIR – Garrett E. O' Reilly

Members – Christopher Kenton (Valuer) and David Rose (Lay)

DECISION AND REASONS

Introduction

1. This is a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended (the 1977 Order) whereby the Appellant appealed against the decision of the Commissioner for Valuation as to the Capital Value of £70,000.00 (the Valuation) in respect of the property situate and known as 34, Tullycorker Road, Augher BT77 0DJ (the Appeal Property).
2. The Tribunal was satisfied that the Notice of Appeal, which was undated, had been duly served.
3. In the Notice of Appeal the Appellants indicated and by telephone call of 16 July 2015 Mr. Liggett, the first named appellant, advised the secretariat that the Appellants were content for the appeal to be disposed of by written representations and would not be appearing at the appeal and the members were satisfied to proceed in their absence.
4. Written representations of the Appellants and the Respondent considered by the members are detailed in the Schedule hereto.

The Appeal

The Appellants appealed the Valuation on the ground that the Appeal Property was used for agricultural storage and in the Notice of Appeal the Appellant indicated that they believed the Capital Value was £20,000.00.

Background

The background to this appeal is set out in the Statement of Case mentioned at 3 in the Schedule hereto.

In summary on 1 April 2007 the Capital Value of the Appeal Property was entered on the Valuation List at £97,500.00 but adjusted to £78,000.00 by virtue of agricultural relief on the basis of its occupation by a farmer.

In 2014 the Appeal Property was vacant and the agricultural relief withdrawn and as a result the Capital Value was revised to £80,000.00.

The Appellant appealed this Capital Value to the Commissioner of Valuation and the Capital Value was further revised to £70,000.00 as shown on the Valuation Certificate referred to at 2 in the Schedule attached hereto.

The Appellant stated in the Notice of Appeal that the reason for the appeal was that Appeal Property was used for Agricultural Storage.

The Statement of Case advised that the basis of the said appeal to the Commissioner of Valuation was on the state of disrepair of the Appeal Property and that the Appellant had not contended that the Appeal Property was used for agricultural storage and this contention was not neither raised nor considered at the said appeal.

The Hearing

The Members heard the appeal on the basis that if it was decided the Appeal Property had an Agricultural Storage user then the Appeal Property would be removed from the Valuation List but if this appeal was not successful then the members would proceed to consider the issue of Capital Value of the Appeal Property.

Applicants' Evidence as to Agricultural Storage User

1. The Members noted that the Appellants stated in the Notice of Appeal that "This property is used for agricultural storage. It is located at an out-farm approx 2.5 miles away from the main farm".

2. The Members also noted other than statement in 1. above, which might be capable of being interpreted as indicating the proximity of to the main farm was

evidence of agricultural user, the Appellants had not provided any evidence to support their contention that the Appeal Property was used for Agricultural Storage.

Respondent's Evidence as to Agricultural Storage User

The Respondent had prepared the Statement of Case on the basis that the Appellants' appeal would be based on the contention that the Appeal Property was derelict and it should be removed from the Valuation List and also to justify the Valuation of £70,000.00.

Evidence appropriate for such an appeal was provided in the Statement of Case and has external and internal photographs of the Appeal Property.

The Statement of Case also comments on agricultural storage user of the Appeal Property and states

"I cannot agree that the property was used for agricultural storage purposes";

"There were pieces of furniture still in place but the use could not be described as agricultural storage at this time"; and

"There was no indication at inspection that the Property was in use as an agricultural store".

Review of Evidence

The Appellants did not attempt to adduce evidence to show that the user of the Appeal Property was agricultural storage and the Respondent's comments and the photographs in the Statement of Case were the only evidence available to the members.

The Law

1. Article 2(2) of the 1977 Order provides that a hereditament is a property shown as a separate item in a valuation list.

2. "Agricultural land" and "agricultural buildings", as defined in paragraphs 1-8 of Schedule 5 to the Local Government Finance Act 1988 (LGFA 1988), are exempt from rating and are not entered in to the Rating List. The Appeal Property is shown on the Valuation List and so the members must decide on the facts and the evidence if it was used for agricultural storage and should be removed from the Valuation List.

Decision

The members noted the three comments in the Statement of Case, all of which contradicted a claim of agricultural storage user, and they also noted that the photographs, and specifically the internal photographs, did not indicate any form of agricultural storage use. With no evidence from the Appellant and with the evidence

from the Respondent the members had no difficulty in deciding that the Appeal Property was a hereditament and properly included in the Valuation List.

Appellant's Valuation Evidence

The Notice of Appeal indicated that the Appellants believed that the Valuation of the Appeal Property should be £20,000.00 but they did not offer any reasoning or evidence for such valuation.

Respondents Valuation Evidence

The Respondent's valuation evidence was set out in the Statement of Case with statements, photographs and comparable valuations to justify the Valuation.

Review of Evidence

1. The members noted that the Appellants' £20,000.00 Valuation mentioned in the Notice of Appeal could not relate to an Agricultural Storage use, which use would not have attracted any valuation by its exclusion from the Valuation List, and so the members interpreted £20,000.00 as the Appellants' valuation for dwelling house use.
2. The Appellants did not attempt to adduce evidence to support a £20,000.00 Capital Value for the Appeal Property and the Respondent's evidence and the photographs and the comparables listed therein were the only evidence available to the Tribunal.

The Law

The members noted the statutory presumption in Article 54 (3) of the 1977 Order which provides:

"On an appeal under this Article, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown".

Decision

1. The members noted that the Appellant had the burden to rebut this statutory presumption and prove that the Valuation was not correct and that he had failed to do attempt to do so.
2. Having regard to the failure to attempt by the Appellant to do so the members were not convinced that they had any requirement to consider the Respondent's evidence but they did so for the sake of completeness and they were satisfied on the evidence that they would not in any circumstances have reduced the Capital Value of £70,000.00.

3. Accordingly this appeal is dismissed in its entirety and the Tribunal confirms that the Valuation of £70,000.00 shown in the Valuation List in respect of the Appeal Property is correct.

Schedule

1. Undated Notice of Appeal.
2. Letter of Land & Property Services dated 5 January 2015 with Valuation Certificate attached.
3. Statement of Case of Evidence for Commissioner of Valuation of Karen Grimley BSc (Hons) MRICS dated 1 June 2015.

Dated the 21 August 2015

**Garrett E. O' Reilly, Chair
Northern Ireland Valuation Tribunal**