

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

CASE REFERENCE NUMBER: NIVT 24/16

ANDREW THOMPSON – APPELLANT

AND

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

Northern Ireland Valuation Tribunal

Date of hearing: 16 May 2018

Chairman: Stephen Wright

Members: Mr Hugh McCormick MRICS and Mr David Rose

DECISION

The Tribunal's unanimous decision is that the Appellant's appeal is partially allowed and the Capital Valuation assessed on Flat D, 1 Kinnaird Terrace, Belfast BT14 6BN, is revised to £40,000.

Introduction

1. The Appellant represented himself and the Respondent was represented by Ms Gail Bennett.
2. The property Flat D, 1 Kinnaird Terrace, Belfast, Co Antrim BT14 6BN (the subject property) is a third floor (fourth level) converted flat with a habitable space of 33.40 m². The Appellant, by Notice of Appeal received in the NIVT office on 31 January 2017, appealed against the decision of the Commissioner of Valuation (COV) issued on the 17 January 2017, which states that the Capital Valuation (CV) should be £50,000, stating that the subject property valuation, as assessed, is considered fair and reasonable in comparison to similar properties. The Appellant states in his Notice of Appeal that the Capital Valuation should be £30,000.

3. The following documents have been considered by us:-
- a. The Notice of Appeal against the valuation for rating purposes (Form 3) with initial representations received on 31 January 2017;
 - b. Valuation Certificate issued on 17 January 2017;
 - c. Presentation of Evidence by the Commissioner of Valuation, David Barton MRICS, dated 20 October 2017 including photographs of the subject property, (at Appendix 1), Comparable Schedule of properties (at Appendix 2), a map showing the location of the subject property in relation to comparable properties (at Appendix 3) and a Summary of comparables by the Appellant (at Appendix 4);
 - d. Further and updated Response by the Appellant, Mr Thompson, to the Presentation of Evidence dated 10 November 2017 with attached comparables;
 - e. Email from Gail Bennett acknowledging the Response dated 13 March 2018;
 - f. Correspondence from NIVT re hearing before NIVT; and
 - g. Appellants photographs (served on the Tribunal on the date of hearing and accepted) of the subject property and comparable properties.

The Law

4. 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"). Article 54 of the 1977 Order enables a person to appeal to this Tribunal against the decision of the Commissioner on appeal regarding the capital value.
5. Schedule 12 of the 1977 Order as amended 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 9-15, the hereditament might reasonably expected to realise if it had been sold on the open market by a willing seller on the relevant capital valuation date.*
- (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) In sub-paragraph (1) “relevant to capital valuation date” means 1st January 2005 or such date as the Department may substitute by order made subject to a negative resolution for the purposes of a new capital valuation list.”

(7) Article 54(3) of the 1977 Order provides that on appeal any valuation shown in a valuation list shall be deemed to be correct until the contrary is shown. Thus, any appellant must successfully challenge and displace the presumption of correctness otherwise the appeal will not be successful.”

Background to the Appeal

- 6.1** On 1 December 2016, following an application from Mr Thompson contending that the capital value was excessive, Land Property Services (LPS) maintained the capital value of £52,500, deeming it to be in tone with comparable properties.
- 6.2** On 17 January 2016, following an appeal to the Commissioner of Valuation, the capital value was revised to £50,000 (from £52,500) in Order to better fit the tone of values within Kinnauld Terrace.
- 6.3** On 31 January 2017 Mr Thompson lodged an appeal to the NIVT.
- 6.4** As detailed within the notice of appeal, the appellant contends that the property is over-assessed by comparison with other similar properties in the locality and the local tone and states that the CV should be revised to £30,000 from £50,000.

Appellant's Representations

- 7.1** Mr Thompson represented himself and explained his professional background is that of a Chartered Surveyor and who had previously worked in England for the Valuation office. Mr Thompson stated that he had lived in Northern Ireland for 10 years and that he manages a number of properties including letting properties in Northern Ireland.
- 7.2** Attached to the Notice of Appeal are the grounds of appeal. They are as follows:-

- 1) The CV of this property was reduced by the COV from £52,000 to £50,000 on 17 January 2017. Mr Thompson stated that notwithstanding this adjustment, the property is over-assessed by comparison with other similar properties in the locality and the local tone. Mr Thompson refers to a Schedule of Comparables attached.
- 2) The subject property is a third floor (fourth level) converted flat, built into the roof-space of a converted terraced house, dating back originally to c1900. It has sloping ceilings, velux windows, no lift and a long climb of 58 steps from the ground floor. That is the equivalent of more than four for average domestic staircases of 13-14 steps. Such flats are rare in Belfast with conversions usually rising to second floor only.
- 3) Similar properties in Kinnaird Terrace (APT Comps/1 references 2-5) are comprised in two similar converted terraces with four houses in each -1, 3, 5, 7 and 9, 11, 13, 15 respectively. The houses 1-5 are converted into five flats. Those from 7-15 are converted into four. The third floor flat in 1-7 including the subject property, are 1-bed flats squeezed into the roof-space with areas of 32 to 37m². Those in 9-15 have dormer windows facilitating larger 1-bed accommodation of 45m². All these properties are assessed at £50,000 now. Until recently flat 4 at number 7, was assessed at £30,000 but this has now been increased to £50,000 in light of Mr Thompson's appeal and the Commissioners review. In Mr Thompson's submission, these assessments are all too high by reference to the local tone and those at 1-5 are over-assessed to an even greater extent than 9-15. It is inconceivable that given the differences in size and accommodation, the third floor flats at 1-7 should have the same assessment as those at 9-15. In Mr Thompsons view, Flat 4 at number 7 is correctly assessed at £30,000 and all the 1 –bed flats at 1-7 Kinnaird Terrace should be similarly assessed.
- 4) Comparable evidence provided by Mr Thompson in schedule APT Comps/1 is compelling as to the local tone for converted flats over a wider local area than Kinnaird Terrace alone. Kinnaird Terrace is not a

street which distinguishes itself from its immediate locality to the point where it justifies its own tone level of value.

- 5) Kinnaird Street (references 6-10) runs from the end of Kinnaird Terrace to the Antrim Road. Thorndale Road (references 11-13) runs off Kinnaird Street and behind Kinnaird Terrace. They could not be closer. All these flats are assessed in the range from £30,000-£45,000 with the upper level being for large flats of 54-56 m², the larger one with at least two bedrooms. The most comparable in size to the appeal property or references 7 and 8, being 35 m² and assessed at £30,000.
- 6) The properties in Duncairn Avenue (references 14-15) are at the end of Thorndale Avenue and similarly close to the Appeal Property. Mr Thompson states that he is personally familiar with those at 2-3 Duncairn Avenue and knows them to be considerably more spacious 2-bed properties, well located and far superior to the subject property. They are assessed at £45,000. The flats at 4 Duncairn Avenue are smaller 1-bed properties and are assessed at £40,000. These are very modern conversions (c 2014) and may be high specification to explain the higher level of value that adjoining Kinnaird Street. Otherwise £40,000 looks excessive.
- 7) Atlantic Avenue (reference 16) and Eia Street (Ref. 17) are located further along the Antrim Road out of Belfast, close to the Duncairn shops. They are about 600 yards away from Kinnaird Terrace. They are in the same locality for valuation purposes, if anything; they are in a more desirable location for their proximity to the shops and to the Waterworks Park. Mr Thompson refers to these because many houses in the streets have been converted from three-storey c1900 terrace houses into flats, typically with a 1-bed flat on the ground floor and a single, larger 2-bed apartment above. The 1-bed flats are comparable with the subject property, albeit rather more appealing by virtue of their location and ground floor position, which generally affords an attractive bay window in the living room and easy access. Certainly, they have “proper” windows, not just Velux windows in sloping ceilings. There are thirty seven 1-bed flats in these two streets with assessments of £36,000.

- 8) The COV has sought to support the assessment by reference to a handful of other properties in addition to those in Kinnaird Terrace. Two of these are in Cliftonville Avenue and Eia Street. Mr Thompson accepts that Eia Street is comparable to Kinnaird Terrace and Cliftonville Avenue is similar though slightly better at a location being a more attractive street with direct access at one end to the Waterworks Park. Mr Thompson states that it is important to look at the individual assessments in the context of all similar assessments in the streets, however, schedules APT Comp/2 and 3 show all the assessments in the streets for converted flats up to 45 m². APT Comps/2 details Cliftonville Avenue. The Commissioner has referred to flat 4 at 26 Cliftonville Avenue (reference 20) with an assessment of £50,000. What is clear from a wider look at assessments in the street is that this is by no means in line with any recognisable tone for that street. Reference 1-19 show 18 assessments (ignoring reference 18) of £36-£40,000 in a size range comparable to the subject property. Then there are others (references 20-27) ranging from £50,000-£65,000 with no apparent justification for such a wide discrepancy overall. Reference 27 refers to a single three-storey terrace of c.1900 houses converted each into three flats. These are generally much larger two-bed properties ranging from 41-63 m² and whilst there is evidence of inconsistency of assessment within the Terrace, of the 36 flats, 30 have an assessment of £45,000. When you consider the sheer weight of evidence in the street, flat 4 number 26, a third floor one-bed flat 40 at 40 m², is clearly out of line.
- 9) Similarly in, Eia Street (APT Comps/3) there is a vast weight of evidence that a one bed converted flat is assessed at £36,000. For some reason the three flats at number 52 (references 12-14, one of which is quoted by the COV) are assessed at £52,000. In Mr Thompson's view this is clearly wrong.
- 10) In summary there is a wide range of evidence that is 'in tone' with the 1 bed converted flat up to 35 m² (and in many cases larger) in the immediate vicinity which supports the level of value of £30,000-£36,000. The only properties outside this range are third floor flats at 1-

15 Kinnaird Terrace (including the subject property). The flats at 4 Duncairn Avenue (see Mr Thompson's comments at paragraph 5 above) and some isolated examples referred to by the Commissioner are, in Mr Thompson's view, questionable. Given its size and the inherent disabilities associated with a third floor property with no lift and built into the roof-space, Mr Thompson therefore believes that the subject property should attract a capital value rate of £30,000 in line with flat 4 at No 7 Kinnaird Terrace and others in the immediate vicinity.

Respondents Representations

8.1 Mr Barton presented the evidence on behalf of the COV and referred to his presentation of evidence dated 20 October 2017.

- 1) Mr Barton referred to the Appellants grounds of appeal (set out by the Appellant in his initial submissions) and the schedule of comparable properties provided by the Appellant. Mr Barton comments that aside from the properties within Kinnaird Terrace, no references made to other third floor apartments in the area.
- 2) Mr Barton referred to the Appellants schedule of comparables and noted the remarks for each comparable. In certain circumstances the precise accommodation is unknown (e.g. comparables 6-13). Mr Barton attached a summary of the selection of the comparables referred to by the Appellant, in which Mr Barton has included the relevant size and number of bedrooms for each property, as per Land Property Services records. Mr Barton referred the Tribunal to Appendix 4.
- 3) Mr Barton also refers to appendices 1, 2 and 4 and states they confirm that LPS records state that the third floor apartments at number is 9-15 Kinnaird Terrace are 1 bedroom properties. The Appellant's comparable schedule states these properties provide two bedroom accommodation.
- 4) Schedule 12, paragraph 7 (2) of the Rates (Northern Ireland) order 1977 directs that in assessing the CV of a domestic property for rating purposes, "*regard shall be had to the Capital Values in the Valuation*

List of comparable hereditaments in the same state and circumstances.” This concept is also known as “tone of the list” and in essence confirms the compatibility is a cornerstone of the rating system.

- 5) The current domestic Valuation List has been in effect since 1 April 2007. The List has been subject to review since the date of publication and is now at a point at which enough assessments have been settled (or have remained unchallenged) that patterns of values have been established.
- 6) Mr Barton states that as per the comparables provided by the Appellant, it would appear that the settled tone of capital values in Kinnaird Street is stronger than that of some nearby streets. In line with the relevant legislation, when assessing the CV of the subject property, LPS must focus on properties in the same state and circumstances as the subject property.
- 7) In undertaking this approach, the most appropriate comparables are therefore those properties within the subject apartment block (1-7 Kinnaird Terrace). The adjacent block (9-15 Kinnaird Terrace) and other third floor apartments in the vicinity.
- 8) Mr Barton refers to a summary of the details of each apartment at Kinnaird Terrace as set out in Appendix 1. Mr Barton notes that the apartments at 7 Kinnaird Terrace are currently under review by the Belfast domestic rating team, with the current capital values deemed to be too low and out of tone with similar properties in Kinnard Terrace.
- 9) Mr Barton refers to Appendix 2 which sets out the details of the comparables which, in his opinion, support the subject property’s current value of £50,000. Also included within Appendix 2 are details of 4 second floor, 1 and 2 bedroom apartments, located on Brookhill Hill Avenue and Eia Street (comparables number 16-19). These properties have been included in order to illustrate the variation in tone that exists in the area surrounding the subject property i.e. the Appellant has referenced various properties on the nearby Atlantic Avenue and Eia Street, the capital values of which appear to conflict with comparables

number 16-19. Mr Barton refers to Appendix 3 to the location map for these comparables.

- 10) Mr Barton concludes that in accordance with the provisions of the Rates (Northern Ireland) Order 1977, the CV as assessed (£50,000) is considered fair and reasonable in comparison to similar properties.

Further representations by the Respondent

- 8.2** Mr Barton in his submissions to the tribunal on 16 May 2018 helpfully took the tribunal members through his presentation of evidence and referred to the best comparables of third floor apartments. Mr Barton again emphasised that properties must be valued in a similar state of circumstance. Mr Barton stated the tone of these properties has been in place for 11 years.
- 8.3** Mr Barton referred the tribunal to Appendices 1 and 2 and stated that the average size of the apartments within Kinnaird Terrace was 40 m² and on average the capital valuation was £49,000. Mr Barton referred to the property situated at 9-15 Kinnaird Terrace and stated that a third floor level flat situated at 15 Kinnaird terrace with a habitable space 45 m² was valued at £50,000. Mr Barton also referred to flat 4, 11 Kinnaird Terrace, a third floor level 45 m² one bedroom apartment with a capital valuation of £50,000. He also referred to flat 1, 13 Kinnaird Terrace, a ground floor two bedroom apartment with a habitable space of 45 m² valued at £70,000. He further referred to flat 2, 13 Kinnaird terrace a first floor level two bedroom apartment with habitable space of 61 m², with a capital valuation of £70,000. Finally he referred to flat 4, 15 Kinnaird Terrace, a one bed apartment with a habitable space of 45 m² and a capital valuation of £50,000. Mr Barton emphasised that the bigger the property, the dearer it is in terms of capital valuation.
- 8.4** Mr Barton referred to Appendix 2, to the schedule of comparables and stated that properties 9 and 10, namely 34 Kinnaird Close, Belfast, a third floor apartment with a habitable space of 36 m² and a CV of £60,000 and 35 Kinnaird Close Belfast, a third floor level and one bedroom apartment with a habitable space of 36 m² and a CV of £60,000 and comparable 12 namely flat 4, 104 Antrim Road Belfast with

a habitable space of 42 m², representing a converted apartment third floor with one bedroom and a CV of £60,000. Mr Barton states that these properties were purpose-built in and around 1988, which he considers are supportive of the value of £50,000 placed upon the subject property. Mr Barton further referred to comparable properties 16, 17 and 18 at Appendix 2 namely Apartment 3, 52 Brook Hill Avenue Belfast, a second floor one bedroom apartment with a habitable space of 37 m² and a CV of £50,000, Flat 3, 23 Brook Hill Avenue Belfast, a second floor two-bedroomed apartment with a CV of £55,000 and Flat 2, 52 Eia Street Belfast, a first floor one bedroom apartment with a habitable space 37.4 m² and a capital valuation of £55,000. This he states compares favourably with the subject property.

- 8.5** Mr Thompson asked Mr Barton questions in relation to the locality and adjacent properties. Mr Barton said the properties were converted flats that were built in and around the 1900s. He further asked Mr Barton as to whether there was a district tone for each street in the locality. Mr Barton answered that the tone was established by antecedent values and that this is the origin of the Capital Valuation assessments which have been developed over time. These Valuations would have existed and been documented at the time but with lapse of time are no longer available. Mr Barton restated that the tone of the properties has been established for 11 years. Mr Barton also suggested that if one considered the subject property on a pro rata basis in relation to the floor area that this assists in arriving at the correct valuation and such a calculation supported his Capital Valuation.

Further representations of the Appellant

- 9.1** Mr Thompson stated that he used to work for the valuation office in England. Further he worked as a chartered surveyor and lived in Northern Ireland for 10 years. He further explained that he was involved in managing a number of properties including letting properties.
- 9.2** Mr Thompson explained that he bought the subject property approximately one year ago. He was shocked at the assessment of

£52,000 for its capital valuation as in his view it should have been in the region of £30,000.

- 9.3** Mr Thompson took the Tribunal through his written submissions dated November 2017 as set out above. Mr Thompson referred to the limited living area of a third floor apartment and referred to the Capital Valuations set out in APT Comps/1 for Flats 9-15 Kinnaird Terrace which have a habitable space of 45 m² with one bedroom and are valued at £50,000. Mr Thompson stated that these properties were more modern in construction.
- 9.4** Mr Thompson referred to the comparables to the subject property in locations by reference to his table of comparables APT Comps/1 and photographs submitted namely:

Kinnaird Terrace
Thorndale Avenue
Duncairn Avenue
Atlantic Avenue
Eia Street
Cliftonville Avenue

- 9.5** In respect of Kinnaird Terrace/Kinnaird Street, Mr Thompson submitted that these properties of which the subject property is one namely Flat D 1 Kinnaird Terrace, does not have a “tone” which is distinguished from other flats in the area. Mr Thompson in particular referred to APT Comps /1 items 6-10 all 1-bed flats namely (6) Flat 1 ,10 Kinnaird Street, habitable living area 46 m², CV £40,000; (7) Flat 2 ,10 Kinnaird Street, habitable living area 35 m², CV £30,000; (8) Flat 3 ,10 Kinnaird Street, habitable living area 35 m², CV £30,000; (9) Flat 1 ,12 Kinnaird Street, habitable living area 46m², CV £36,000 and (10) Flat 1 ,14 Kinnaird Street, habitable living area 43m², CV £36,000.
- 9.6** In respect of Thorndale Avenue, Mr Thompson referred to APT Comps /1 items 11-13 namely (11) Flats 1-3 , 2A Thorndale Avenue , 2 Bedroom flats, habitable living area 32-43 m², CV £40,000; (12) Flats 13A-C ,Thorndale Avenue 10 ,1/ 2 Bed flats, habitable living area 54-

56 m², CV £45,000; (13) Flats 1-3, 8 Thorndale Avenue, 1-bed flats, habitable living area 38-43m², CV £40,000.

- 9.7** In respect of Duncairn Avenue, Mr Thompson referred to APT Comps/1 items 14 and 15,(14) Flats 2-3 , Duncairn Avenue ,6 2-bedroom flats, habitable living area 50-54 m², CV £45,000; (15) Flats 1-5, 4 Duncairn Avenue, 5 1-bedroom flats, habitable living area 29-31 m², CV £40,000.
- 9.8** In respect of Atlantic Avenue, Mr Thompson referred to APT Comps /1 item 16 which refers to 22 properties in Atlantic Avenue, 1-bed flats, habitable living area 37-44 m², CV £36,000.
- 9.9** In respect of Eia Street, Mr Thompson referred to APT Comps /1 item 17 which refers to 15 properties in Eia Street, 1-bed flats, habitable living area 33-44 m², CV £36,000.
- 9.10** In respect of Cliftonville Avenue, Mr Thompson referred to APT Comps/2 item 1-27. Items 1-19 (with the exception of property 18) refers to 18 properties in Cliftonville Avenue, habitable living area 26-41 m², CV £36,000- £40,000. These were fully furnished flats or self-furnished flats. Items 20-27 refers to 8 properties in Cliftonville Avenue,1-bed flats, habitable living area 33-45 m² ,CV £50,000,- £65,000. Mr Thompson submits that when one examines the valuations on Cliftonville Avenue for identical properties there is no evidence of consistency but a disparity in the way the capital valuation is assessed.
- 9.11** Mr Thompson submitted that in his view the evidence pointed to the fact that the purpose of the Valuation List is to provide consistency and fairness and the Tribunal should look at the weight of the comparable evidence. The subject property Flat D, 1 Kinnaird Terrace, Belfast, is a third floor (fourth level) converted flat with a habitable space of 33.40 m² with a Capital Valuation of £50,000. Mr Thompson in particular referred to the properties in Cliftonville Avenue with a habitable living area of 26-41 m² and CVs of £36,000- 40,000. Mr Thompson also referred to APT Comps /1 items 6-10 and submitted that the base line was £36,000 but that a third floor flat with the limitations of the subject property referred to in his submissions, should mean that the correct

Capital Valuation should be £30,000 and was in his view in line with number 7 on the schedule of comparables; namely Flat 2, 10 Kinnaird Street, habitable living area 35 m² and a CV £30,000.

Decision of the Tribunal

10. The Appellant's case to the Tribunal is that the Capital Value assessment of the valuation of the subject property of £50,000 should be revised to £30,000. Both the Appellant and the Respondent have most helpfully and comprehensively set out their respective arguments. The Tribunal are grateful for their expertise in this area.
11. The purpose of the Tribunal is to consider the evidence and apply the relevant law to the issue of capital valuation. The valuation of the subject property has been assessed in accordance with the legislation contained in the Rates (Northern Ireland) Order 1977. Schedule 12 Paragraph 7 as set out above at paragraphs 6 and 7 of this Decision.
12. Article 54(3) of the 1977 Order provides that, on appeal, any valuation shown in a valuation list shall be deemed to be correct until the contrary is shown. Thus, any Appellant must successfully challenge and displace the presumption of correctness otherwise the appeal will not be successful.
13. Schedule 12 of the 1977 Order requires that in cases of revision of a Valuation List "*regard shall be had to the Capital Values in the Valuation List of comparable hereditaments in the same state and circumstances.*" This is known as the "*Tone of the List*" and in essence confirms that comparability is a cornerstone of the rating system. The Comparability of Rating Hereditament was described in the case of Dawkins (VO) v Ash Brothers and Heaton (1969) 2 A C336 in which Lord Pearce stated "*Rating seeks a standard by which every hereditament in this country can be measured in relation to every other hereditament. It is not seeking to establish the true value of any particular hereditament, but rather its value in comparison with the respective values of the rest.*"
14. In this case, schedules of comparable evidence were provided by both the Appellant and the Respondent to illustrate the Capital Value assessments of similar properties to the subject property (the relevant

Appendices are referred to above). The Respondent in particular refers to the settled tone of capital values of flats with 1 Bedroom apartments of like habitable space by reference to Appendix 1 of his Presentation of Evidence. There is evidence of two third floor 1 Bedroom Apartments namely Flat 5,3 Kinnaird Terrace, habitable space of 32 m² CV of £50,000; Apartment 5,5 Kinnaird Terrace, habitable space of 32 m², CV of £50,000. The respondent inter alia also refers to Flats 1-4 of 7 Kinnaird Terrace as being undervalued and being currently under review by the Belfast Domestic Rating team. This includes Flat 4, 7 Kinnaird Terrace, habitable space of 37.39 m², a 1 bed apartment, third floor at £30,000.

15. The Tribunal note, however, that in focusing on properties in the same state and circumstances as the subject property that there are inconsistencies of approach to similar premises within Kinnaird Terrace itself. The subject property is a third floor apartment with a habitable space of 33.40 m² and is valued at £50,000. However four, third floor Flats, namely Flat 4, 9 Kinnaird Terrace, Flat 4, 11 Kinnaird Terrace, Flat 4, 13 Kinnaird Terrace and Flat 4, 15 Kinnaird Terrace all have a larger habitable space of 45 m², with a difference of some 12 m² and these have also been assessed with a Capital Valuation of £50,000.
16. The Tribunal further notes that Comparable properties in APT Comps/2 items 1-19 (with the exception of property 18) which refers to 18 properties in Cliftonville Avenue with a habitable living area of 26-41 m² and CV of £36,000- £40,000. In particular Flat 4, 8 Cliftonville Avenue, a fully furnished flat is with a habitable space of 28 m² (less habitable space than the subject property) has CV of £40,000, Flat 3, 10 Cliftonville Avenue a fully furnished flat with a habitable space of 33 m² has a CV of £40,000 and Flat 3, 24 Cliftonville Avenue flat with a habitable space of 38 m² has CV of £40,000.
17. The Tribunal note that that APT Comps/2 items 20-27 refers to 8 properties in Cliftonville Avenue, 1 Bed Flats with a habitable living area between 33-45 m², the CV ranges from £50,000 - £65,000. An analysis of these properties, however, demonstrates that the majority of

these comparables are larger in habitable space than the subject property.

18. The Tribunal's unanimous decision is that the Appellant's appeal is partially allowed and the Capital Valuation assessed on, Flat D 1 Kinnaird Terrace, Belfast BT14 6BN is revised to £40,000.

Signed: Mr Stephen Wright, Chairman

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to all parties: 12 October 2018