NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NI) ORDER 1997 (AS AMENDED)
AND THE VALUATION TRIBUNAL RULES (NI) 2007

CASE REF: NIVT 1/18

KEVIN PATRICK MACKIN – APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT

NORTHERN IRELAND VALUATION TRIBUNAL

DATE OF HEARING: 17th OCTOBER 2018

CHAIRMAN: MR STEPHEN WRIGHT

MEMBERS: MR TIMOTHY HOPKINS FRICS AND MS ANGELA MATTHEWS

DECISION

The Tribunal's decision by a majority is that the Appellants appeal is allowed and the subject property 33 Tullynavall Road. Tullynavall Cullyhanna Co Armagh BT35 0PZ ought not properly to be included on the domestic capital Valuation List. The appellant's appeal succeeds and the Tribunal Orders that the subject property shall be removed from the Valuation List.

Introduction

1. The appellant is Mr Kevin Patrick Mackin. The respondent, the Commissioner for Valuation was represented by Mr Gerard McGennity MRICS. Neither parties were present at the hearing.

2. The appeal was heard by virtue of rule 11 (1) of the Valuation Tribunal Rules (Northern Ireland) 2007 which states "an appeal may be disposed of on the basis of written representations of all parties that have given their consent in writing.

3 The appellants Notice of Appeal was received by the Secretary of the Northern Ireland Valuation Tribunal (NIVT) on 9th April 2018. Mr Flanigan Chairman of the

Northern Ireland Valuation Tribunal granted an extension of time to the appellant (with no objection from the respondent) to Appeal pursuant to Rule 9 (2) and Rule 26 of the Valuation Tribunal Rules (Northern Ireland) 2007. I refer to the Order of the Tribunal dated 9th May 2018.

4. The appellant, by Notice of Appeal dated the 27th March 2018, appealed against the decision of the Commissioner of Valuation (COV) issued on the 7th March 2018 and effective from the 1st January 2018, which upheld the District Valuer decision that the Capital Valuation (CV) of £90,000 on 33 Tullynavall Road. Tullynavall Cullyhanna (the subject property) stating the actual valuation should be between £0- £20,000 due to the dilapidated nature of the building.

5. The subject property is a privately built pre-1919 farmhouse. It is located off the Tullynavall Road, situated one mile outside Cullyhanna Village. It is of rubble masonry construction with a pitched tiled roof, part flat roof and wooden double glazed windows. The subject property has a gross external area (GEA) of 136m² and an ancillary area which is flat roofed in nature of 18m². The dwelling adjoins disused outbuildings, agricultural in style. The District Valuer inspected the building on the 8th December 2017 and Mr McGennity for the COV visited the subject building on the 23rd February 2018.Although it appears in regard to Mr McGennity that no access was made available for inspection.

6. The appellant by Notice of Appeal received by the secretary of the NIVT on the 9th April 2018 appealed against the decision of the COV issued on the 7th March 2018 that the subject property had a Capital Value of £90,000. The appellant believes that the actual valuation should be from £0 - £20,000 due to the dilapidated nature of the building.

7. The following documents have been considered by The Tribunal:-

   (a) The Notice of Appeal against the valuation for rating purposes (Form 3) dated the 27th March 2018.
   (b) Letter from Power NI dated 16th March 2017.

(c) Valuation Certificate issued on 7th March 2018 effective from 1st January 2018.

(d) Twelve photographs of the subject property.

(e) Order extending the time for the Notice of Appeal to be delivered dated the 9th of May 2018.

(f) Presentation of Evidence by the COV dated 25th July 2018 by Gerard McGennity MRICS including a Schedule of Comparisons and photographs of the subject property.

(g) Notice of Hearing to the appellant and respondent dated the 5th September 2018.

THE LAW

8. 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.

9. 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.

APPELLANTS REPRESENTATIONS

10 .1 The appellant in his Notice of Appeal is seeking to have the valuation reduced from £90,000 to between £0 and £20,000. The appellant states the property itself has no value; it has been derelict since 2000. The appellant states the house is uninhabitable due to a burst water tank in 2010 which flooded the entire house. The house is structurally unsafe inside due to water damage, joists are rotten, ceilings have collapsed and the walls are disintegrating. The roof has been unsafe for many years and collapsed recently following heavy snow. The house could not be repaired due to costs involved.

10.2 The appellant encloses a letter from Power NI and dated the 16th March 2018 which states "I can confirm that the last regular meter reading for the above property was provided to us by Northern Ireland electricity networks on the 4th October 2000. The Appellant states that the subject property has not been connected to the electricity supply since 2000.

10.3 The appellant enclosed 2 photographs. The photographs demonstrate the property to be in a very bad state of repair both internally and externally. There are gaps in the roof where the tiles have become dislodged and it is clearly open to the elements. Other photographs indicate serious disrepair to the outside and inside of the walls of the subject property.

REPRESENTATIONS OF THE RESPONDENTS

11.1 The respondent states the subject property is a private built pre-1919 farmhouse. It is located off the Tullynavall Road, situated 1 mile outside Cullyhanna Village.

11.2 The subject of appeal arises out of an application to the District Valuer (DV) to have the CV of the property reassessed, on the basis that the subject property is derelict. The decision of the DV was as follows; "Agricultural allowance removed. Capital Value adjusted to reflect poor external repair." Date of the Certificate is the 15th January 2018.

11.3 The subject property remained in the Valuation List at this time and the Capital Value was reduced to £90,000, to reflect poor external repair.

11.4 The respondent states that the correct approach of deciding as to whether a domestic hereditament exists was outlined in the High Court decision in *Wilson v Coll* (Listing Officer). The case has been accepted as giving useful guidance in Northern Ireland. In his decision, Mr Justice Singh clarified the legal position when he found the question to be asked is whether:-

"*Having regard to the character of the property and a reasonable amount of repair works being undertaken could the premises be occupied as a dwelling?"*

This is clarified later in the judgement when he states:-

"*The distinction which is correctly drawn by the respondent, in my view, is between a truly derelict property, which is incapable of being repaired to make it suitable for its intended purpose, and repair which would render it capable again of being occupied for the purposes for which it is intended."* And

"The crucial distinction in that regard is not between repairs which would be economic to undertake or uneconomic to undertake."

11.5 The property in question was found to be a hereditament despite the substantial list of repairs described in the associated Valuation Tribunal for England (VTE) judgement of *Wilson v Coll* (Listing Officer).

11.6 The respondent further states in respect of the subject property, the external fabric of the building is now only partially intact. The roof structure is in very poor condition, with particular reference to the rear of the property, the subject is now structurally open to the elements.

11.7 Mr McGennity on behalf of the respondent asserts that at the date of the DV certificate, the roof and structure of the dwelling was sound, secure and weather tight. The damage to the roof which was noted at the inspection on behalf of the COV was not present at the date of the DV certificate. With reference to schedule 12, paragraph 1 of the Rates (N I) order 1977, Mr McGennity does not therefore consider it to be a truly derelict property at this date.

11.8 In this regard Mr McGennity in his presentation of evidence at page 4 refers to two sets of photographs of the subject property. The photographs taken on subject property by the District Valuer at his inspection on the 8th December 2017 and the inspection of the COV on the 23rd February 2018.The Appellant submitted his photographs on the 27th March 2018

11.9 The photographs taken on the 8th December 2017 by the DV shows the roof covered by snow and the two of the chimney's relatively intact.

11.10 On the inspection on the 23rd February (some 11-12 weeks later) the roof had collapsed and one chimney was missing.

11.11 The respondent comments that from the photographs provided by the appellant, that internally the property is deemed to be in a very poor state of repair throughout with evidence of damp, collapsed ceilings, un stable floors and exposed internal wiring.

11.12 The respondent comments that in outlining the appellants' grounds of appeal he would state the property has been vacant for 17 years, does not have running water, electricity or heating, the ceilings have collapsed internally. Further he states there is chronic damp throughout the property, the floors internally are unstable, the chimney has collapsed through the roof and the property is not habitable.

11.13 The respondent contends that once the DV has formed the view that a hereditament exists, the average internal repair and fit out statutory assumption, as per Schedule 12 paragraph 1 of the Rates (Northern Ireland) Order 1977, must then be applied, meaning no reduction can be given based on the internal condition on the property.

11.14 The appeal to the COV is against the decision of the DV and therefore Mr McGennity has a statutory duty to look at the current state and circumstances of the subject property at the date of the DV's certificate. The fact that there has been a physical change to the property after the date of the DV's certificate therefore cannot be taken into consideration under this appeal.

11.15 The respondent makes a further note that the physical change clearly occurred post the decision of the DV. Mr McGennity now considers the subject property would now require a new roof and in his opinion this repair is beyond reasonable, especially given the age of the subject property. The subject property now fails the hereditament test and the property has since been removed from the valuation list on 26th February 2018.

11.16 In terms of valuation the respondent refers to four comparable properties on the Schedule of comparable evidence, which he considers to be broadly similar in terms of size, construction and rural location. In accordance with schedule 12 (2) of the Rates (NI) Order 1977 Mr McGennity considers the Capital Value is fairly assessed at £90,000 at the date of the DV's certificate. The respondent does this by reference to the schedule of comparable evidence.

11.17 The respondent concludes that the valuation is been assessed in accordance with the provision of the Rates (NI) Order 1977. The capital value as assessed (£90,000) is considered reasonable in comparison to similar properties.

DECISION OF THE TRIBUNAL

12.1 The appellant in his Notice of Appeal to the Tribunal states that the original assessment of the Capital Valuation due to its derelict state is that the Capital Valuation should be between nil and £20,000. The appellant's initial contention in essence is that the subject property is in an uninhabitable condition and not capable of beneficial occupation. It is noted in the context of this case that on the 26th February 2018 that the subject property was taken out of the list.

12.2 The purpose of the Tribunal is to consider the evidence and apply the relevant Law to the issue of Capital Valuation. The valuation to 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 paragraph 6 and 7 of this judgment.

12.3 The Tribunal has taken into account an important statutory presumption contained within the 1977 Order. Article 54(3) of the 1977 Order provides, *"On the appeal and this article, any valuation shown in a valuation list with respect to a hereditament shall be deemed to correct until contrary is shown".* It is therefore up to the appellant in any case to challenge and to displace the presumption or perhaps for the Commissioner's decision on appeal to be seen to be so manifestly incorrect that the Tribunal must take steps to rectify the situation.

12.4 The tribunal has carefully noted the evidence and the respective submissions made by both parties. The central issue to be determined is whether or not the subject property ought to be included in the Valuation List as a hereditament.

12.5 The Tribunal state in this case that each case must turn on its own facts and in accordance with the relevant statutory provision and devoting jurisprudence in the jurisdiction of Northern Ireland.

12.6 Mr McGennity in his presentation of evidence at page 4 refers to two sets of photographs of the subject property. The photographs taken at the District Valuers Inspection on the 8th December 2017 and photographs taken at the inspection of the Commissioner of Valuation on the 23rd February 2018. The appellant submitted 12 photographs on the 27th March 2018. The photographs taken on the 8th December 2017 by the District Valuer shows the roof covered by snow and two chimneys are relatively intact.

12.7 On the inspection on the 23rd February some 11-12 weeks later the roof had collapsed and one chimney was missing. It is noted in this context of the Notice of Appeal dated the 27th March 2018 that the appellant states that the roof had been unsafe for many years and collapsed recently following heavy snow.

12.8 The Tribunal also note that the appellant explains that given the serious state of disrepair there would be substantial costs involved in bringing the property to be capable of occupation..

12.9 The tribunal has been referred to the case of ***Wilson v Coll.*** As has been previously observed in cases heard prior to this (for example in ***Whitehead Properties Ltd v Commissioner of Valuation***) ***Wilson v Coll*** is not binding upon this tribunal in Northern Ireland, but the case has been taken into account by the Valuation Tribunal in reaching a number of determinations in cases of this type.

12.10 The Tribunal affirm the approach to this matter as stated by the President of the NIVT Mr Leonard in the case of ***Whitehead Properties Ltd v Commissioner of Valuation***) at paragraph 24 of this decision in relation to the “economic test and the “concept of reasonableness” :-

"*The tribunal, as mentioned, is not bound to follow the approach taken in* ***Wilson v Coll*** *and is free to determine the matter in any way that seems proper, in the absence of a precedent or authority of any binding character being cited or drawn to the tribunal's attention. However, in order to depart from the approach taken by the English court in* ***Wilson v Coll****, the tribunal would need to identify a proper basis for taking a different approach. The point, of course, in* ***Wilson v Coll*** *is that* ***there was no mention of any "economic test" in the English statutory provisions, and a similar position prevails in Northern Ireland in regard to the rating of domestic property****.* ***The determination of this tribunal, accordingly, is that the same general approach ought to be adopted in Northern Ireland, but with the important qualification mentioned below.***

25. In determining the issue, it is easy to envisage a truly derelict property that on no account ought properly to be included in the valuation list. At the other end of the spectrum, as it were, there exist many properties which are unoccupied but which require only very minor works of reinstatement or repair to render these readily habitable. The difficulty, as the tribunal sees it, in the absence of any specific provision expressly enabling the tribunal to take economic factors into account (and in the light of the position as stated in ***Wilson v Coll****) is to adjudge what might be deemed a "reasonable amount of repair works".* ***Clearly, it would be wrong to include a property on the rating list which required an "unreasonable" amount of repair works to render the property in a state to be included in the list. How then is the concept of "reasonableness" to be tested? (****emphasis mine****)***

12.11 The Tribunal note that the jurisprudence in relation as to how the concept of "reasonableness is to be tested. This Tribunal refers to the recent case decided by the President of the NIVT Mr Leonard, in the case of ***McGivern v COV*** NIVT Ref: 19/16 .This Decision commenced by reviewing the seminal decision in *Whitehead Properties Ltd v Commissioner of Valuation*) in which he reviewed the current authorities with reference to *Wilson v Coll inter alia at paragraphs 12, 13, 14 and 15:-*

12. *"In **Wilson v Coll** Mr Justice Singh examined the proper approach to be taken concerning whether or not there is, or continues to be, a hereditament, suggesting that the focus should be upon whether a **property is capable of being rendered suitable for occupation by the undertaking of a reasonable amount of repair works**. Accordingly, it was suggested that the proper distinction is between a truly derelict property, incapable of being repaired to make it suitable for its intended purpose, on the one hand and on the other, repairs which would render it capable again of being occupied for the intended purpose. In that case, the determination was that the crucial distinction was not between repairs which would be economic to undertake or uneconomic, as such a distinction was simply absent from the wording of the statutory provisions underlying the legal regime. To a material extent, Northern Ireland domestic rating law, in similar fashion, does not include any "economic test", as such. The tribunal is not bound to follow the approach taken in **Wilson v Coll** and is free to determine the matter as it sees fit. However, it would need to identify a proper basis for taking an entirely different approach. The general approach taken by the Valuation Tribunal accords with **Wilson v Coll**; however, this latter has been expressed as being subject to an important qualification. In this respect, it is clear that a potential absurdity might otherwise arise if a literal approach deriving from **Wilson v Coll** were to be taken to an extreme. **A truly derelict property, that is to say one that by any assessment ought properly not to be included in the Valuation List, shall readily occupy a position of unarguable dereliction at one end of the notional spectrum. At the other end of that spectrum, many unoccupied properties might indeed require relatively minor reinstatement or repair works to render any such readily habitable. In the absence of any specific provision expressly enabling the tribunal to take economic factors into account, how therefore is a***

"reasonable amount of repair works" to be assessed, on a case-by-case basis, concerning properties existing at various points along that notional spectrum? Very evidently it would be wrong to include a property on the Valuation List which required an "unreasonable" amount of repair works. How, therefore, is the concept of "reasonableness" to be tested?

13. As was observed in ***Whitehead Properties Ltd v Commissioner of Valuation****,* ***"reasonableness****" is the standard for what is fair and appropriate under ordinary circumstances. It epitomises the manner in which a rational and just person would have acted; it is assessed objectively. However, what is reasonable or otherwise cannot be assessed if one entirely disregards the true realities, including those which would most impact upon the decision-making of any reasonable person.* ***Such a person would not wish to expend a very substantial amount of money upon the repair of a nearly worthless property. Leaving aside, for the moment, statutory considerations, reasonableness cannot entirely disregard the issue of potential expenditure in the context of the inherent worth and individual circumstances of any property, both before and after repair and reinstatement.*** *Regrettably, the learned judge in* ***Wilson v Coll****, did not, it seems, proceed to give any account of or guidance as to how the concept of "reasonableness" might be tested or assessed****. This tribunal observes that is possible to expend an unreasonable sum upon the repair of a nearly worthless property. The same applies to the unreasonable investment of non-monetary work and effort. Any truly derelict property (existing at the end of the notional spectrum) might, by the expenditure of an unreasonable amount of money or time and labour, be restored to a condition where it could be occupied as a domestic dwelling and thus be rated as a***

hereditament. To do so, in the common-sense estimation of most people, would probably be to take an unreasonable or indeed an irrational course of action.

14. ***Having accepted, in previous decisions of the Valuation Tribunal, that there is no "economic test" comprised in the relevant statutory provisions in Northern Ireland, the view has also been that the only proper approach is to examine the fact-specific circumstances in individual cases, thereby taking proper account of any relevant factors. A realistic and a common-sense approach needs to be taken.*** *It is for these reasons that the tribunal has been reluctant to formulate any rigid principle that might otherwise prevent such a proper, common-sense, view being taken of all of the relevant facts and information. Any undue restriction or any overly rigid approach might otherwise lead to the absurdity alluded to above****.***

15. For these reasons, each case must be adjudged specific to its own facts. On the facts of the present case, the tribunal observes what is, in effect, a shell of a building. It has not been occupied as a dwelling for many years. Upon the evidence, the building has been used, on an ad hoc basis, for some agricultural storage. It has been maintained basically intact and roofed (albeit with a damaged asbestos roof) both for that reason and also apparently on account of some familial connections to the past. It is clearly the case that it would be impossible (or next to impossible) to construct within the restricted site boundaries any effective septic tank, together with the necessary soakaways or spreader drains. There is no evidence that mains sewerage is available. Examining this specific issue in the light of all of the evidence, the tribunal cannot make any manner of an assumption that the owner of the subject property might be able to gain a legal easement or

wayleave for the foregoing purpose from any neighbouring landowner. Indeed, when closely questioned on this topic by the tribunal when the aerial view photography was being inspected in the course of the hearing, this issue became entirely clear. This is, without doubt, a shell of a building with no current or recent purpose other than for ad hoc agricultural usage. It would require an unreasonable amount of repair, reinstatement and other works to be conducted, given all of the current circumstances, to place the building in a state where it could be properly and reasonably occupied as a dwelling. ……..The tribunal has reached a decision in the case upon the basis of all of the evidence and upon the submissions advanced in this appeal and by taking any relevant statutory provisions and other considerations into account. Hopefully it has done this by applying an entirely realistic and a common-sense approach. Nothing in the specific facts of this case shall, in turn, have any direct bearing upon the specific facts of any other case, as each case shall have unique and fact-specific issues, requiring an individual determination upon a case by case basis. Having conducted a full assessment of the matter, the tribunal's unanimous determination is that the subject property ought not to be included in the domestic capital Valuation List. " *(e*mphasis mine*)*

12.12 As the President of the NIVT Mr Leonard has explained that in inquiring into a whether a *property is capable of being rendered suitable for occupation by the undertaking of a reasonable amount of repair works……..the only proper approach is to examine the fact-specific circumstances in individual cases, thereby taking proper account of any relevant factors. A realistic and a common-sense approach needs to be taken* It appears that there was an inspection by the DV on the 8th December 2017. None of the observations of the District Valuer have been made available. Mr McGennity in his presentation of evidence at page 4 refers to two sets of photographs of the subject property; the photographs taken on the District Valuers inspection on

the 8th December 2017 and the inspection on behalf of the Commissioner of Valuation on the 23rd February 2018. The Appellant submitted 12 photographs taken on the 27th March 2018 and along with the photographs shown on the 23rd February 2018 show that the roof is broken. It is noted that the photographs taken on the 8th December 2017 by the District Valuer shows the roof covered by snow and two chimneys are relatively intact. The Appellant has provided black and white pictures of the substantial external damage to the subject property.

12.13 On the inspection on the 23rd February 2017, some 11-12 weeks later after the DV inspection, the respondent notes the roof had collapsed and one chimney was missing. Further he considers the subject property would now require a new roof and in his opinion this repair is beyond reasonable, especially given the age of the subject property. Mr McGennity concludes that the subject property now fails the hereditament test and notes that property has since been removed from the valuation list on 26th February 2018.

12.14 The Appellant in his Notice of Appeal dated the 27th March 2018 states that the roof had been unsafe for many years and collapsed recently following heavy snow. It is considered by a majority of this Tribunal that on the evidence available there must have been inherent and substantial external weakness in the roof and exterior structure for such a collapse to have taken place shortly after the inspection of both the DV and the COV. The Appellant states the house could not be repaired due to costs involved to make it safe and habitable and the subject property would require a rebuild. The Tribunal further noted that no access was made available to the respondent for inspection.

12.15 The respondent comments that in outlining the appellants grounds of appeal he would state the property has been vacant for 17 years, does not have running water, electricity or heating, the ceilings have collapsed internally, there is chronic damp throughout the property, the floors internally are

unstable, the chimney has collapsed through the roof and the property is not habitable.

12.16 The Tribunal have sought to apply the concept of "reasonableness" as enunciated in *Whitehead Properties Ltd v Commissioner of Valuation and McGivern v COV* to the particular acts of this *case.*

12.17 On an analysis of the available evidence to the Tribunal, Mr Hopkins, who sat in the case of *Whitehead Properties Ltd v Commissioner of Valuation and McGivern v COV* took the view that the property should remain in the valuation list for the purpose of this appeal. The evidence on behalf of the Commissioner is that at the date of the DV certificate, the roof and structure of the dwelling was sound, secure and weather tight. The damage to the roof which was noted at the inspection on behalf of the COV was not present at the date of the DV certificate. With reference to schedule 12, paragraph 1 of the Rates (N I) Order 1977, Mr McGennity does not therefore consider it to be a truly derelict property at this date.

12.18 Photographs presented on behalf of the Commissioner of Valuation and taken in December 2017 show the chimney stack and roof as being intact with no apparent signs of deflection or structural weakness. Photographs taken in February 2018 show a missing chimney stack and a significant hole in the roof. In Mr Hopkins' opinion the nature and cause of these structural deficiencies has not been adequately explained.

12.19 The Appellant has provided photographs of the interior and exterior of the property as of March 2018 and the Tribunal understands that the property has now been removed from the list, however, there is insufficient evidence in Mr Hopkins' opinion to conclude that the property was in the same condition prior to December 2017 or that the test of 'reasonableness' in *Whitehead Properties Ltd v Commissioner of Valuation* has been met by the Appellant

12.20 A majority of the Tribunal, Mr Hopkins dissenting, have reached a decision that based on the available evidence and the particular facts of this case and by reference to relevant statutory provisions and recent case law that the subject property should be removed from the domestic valuation list. In the view of the majority of the Tribunal the subject property is a "truly derelict property existing at the end of the notional spectrum" and would involve the expenditure of an unreasonable amount of money or time and labour to be restored to a condition where it could be occupied as a domestic dwelling and thus be rated as a hereditament.

12.21 Having conducted a full assessment of the matter and on the specific facts of this case the tribunal's majority determination is that the subject property falls into this category ought not to be included in the Domestic Capital Valuation List.

12.22 This being so, the appellant's appeal succeeds and the Tribunal Orders that the subject property shall be removed from the Valuation List as it effects the Valuation Certificate issued on the 7th March 2018.The Tribunal note that the subject property has been removed from the valuation list following the inspection on behalf of the Commissioner of Valuation on the 23rd February 2018.

Stephen Wright - Chairman
Northern Ireland Valuation Tribunal
Date decision recorded in register and issued to parties: 17th January 2019