

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

**CASE REFERENCE NUMBER: NIVT 11/24E**

**Between:**

**SEAN McMULLAN - APPELLANT**

**and**

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

**Northern Ireland Valuation Tribunal**

**Chairman: Mr Keith Gibson BL**

**Members: Mr Brian Reid FRICS and Mr Peter Wardlow**

**Date of hearing: 19<sup>th</sup> June 2025**

**DECISION**

1. This is an appeal from Mr Sean McMullan in respect of premises situate at 62 Half Gayne Road, Tirlough, Maghera, BT46 5NL, and as against a completion notice issued by Land and Property Services.
2. The Appeal was heard by way of written submissions on the 19<sup>th</sup> June 2025.
3. The building in question is a substantial dwelling house located in a rural setting. The property was inspected on the 12<sup>th</sup> April 2024 by a representative from Land & Property Services (LPS) and a number of photographs were included within the appeal bundle. As is apparent from the photographs provided and the report from LPS, the property has been externally completed, the external finishes and render were present, all external doors and windows were in place and the property was clearly watertight.
4. Internally, however, the property was not in a state which ordinarily would be described as habitable. The heating had not been installed, the radiators and sanitary fittings were not installed, tiling was not completed, however the internal plastering works were complete. Electrics and plumbing were partially completed but access to all of the requisite services was available.

## THE APPELLANT'S APPEAL

5. The Appellant's appeal as set out in his written Notice of Appeal was to the effect that he was unemployed and that he did not have the financial resources to complete the house and suffered from poor health. On that basis, he also highlighted the fact that, internally, the property was not complete and, taking all matters into consideration, the Appellant's appeal was grounded on the fact that the Completion Notice which had been served on him ought to be vacated. By way of background, the Completion Notice to which the Appellant's appeal related was served on him on the 12<sup>th</sup> March 2024 pursuant to Article 25B and Schedule 8B of the Rates (Northern Ireland) Order 1997.
6. The effect of the service of such a Completion Notice would be to make the person, upon whom service of the Notice was effected, liable for rates pursuant to Article 25A of the Rates (Northern Ireland) Order 1977 (which made unoccupied hereditaments liable for the payment of unoccupied property rates).
7. The relevant provisions of Schedule 8 make clear that in deciding whether or not to serve such a notice, the Department must be satisfied that the building can reasonably be expected to be completed within three months from the date of service of the notice. Pursuant to Schedule 8, paragraph 3(4)(i), the person upon whom a Completion Notice is served may, within 28 days, appeal to the Commissioner (the Respondent in this appeal) against the Notice on the ground that the building cannot reasonably be expected to be completed within the specified time frame.

## THE RESPONDENT'S CASE

8. The Respondent's case was that the works could be completed within a three-month period and that the only outstanding works of relevance were the connection to services.
9. The basis for the Respondent's contention was a set of previous decisions, namely **Dickson –v- Commissioner of Valuation** (NIVT 5/14) and **Moffett –v- Commissioner of Valuation** (NIVT 15/12). Both these decisions prescribe that completion of internal works will as a presumed matter of fact, ordinarily be completed within the prescribed three-month period. The onus is very much on the Appellant to show why this is in fact not the case.

## DECISION

10. As set out above, the onus in an appeal is for the Appellant to show why the requirements under the Completion Notice cannot be satisfied. The test which the Tribunal must consider is whether or not the building can reasonably be expected to be completed within three months. This consideration involves an analysis of:
  - a) The work completed.
  - b) The work outstanding.
  - c) The likely time period for completion of said work.
11. The onus and burden is on the Appellant to show that the Respondent has materially failed to either 1) apply the proper test or 2) has applied the proper test but applied it

wrongly, either taking into account something which the Respondent should not have taken into account or failing to take into account something which they should have taken into account. In the ordinary course of events, this would go well beyond simply stating or claimed, either orally or in writing, that the works cannot be completed. Here the focus of the Appellant was more on his ill-health and lack of financial resources to complete. Whilst, of course, the Tribunal has the utmost sympathy with the Appellant in this regard and has no reason to doubt his contention that he is under pressure financially and suffers from ill-health, these are not valid reasons for allowing an appeal in respect of the service of the Notice.

## **CONCLUSION**

12. The unanimous decision of the Tribunal is therefore that the Appellant's appeal stand dismissed.

**Chairman:** Mr Keith Gibson

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to the parties:** 18<sup>th</sup> August 2025