

NORTHERN IRELAND VALUATION TRIBUNAL

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

CASE REFERENCE NUMBER: 09/24

MS BELINDA WARD & MR ARTHUR McKEVITT – APPELLANTS

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr James Leonard, President

Members: Mr A Tough FRICS and Ms N McCartan

Belfast, 22 October 2025

DECISION ON REVIEW

The unanimous decision of the tribunal is that there are no proper grounds made out by the appellants to enable the tribunal to review the decision of the tribunal promulgated on 31 January 2025 and thus the tribunal's decision is affirmed and the appellants' application for review is dismissed.

REASONS

Introduction

1. This matter relates to an application for a review of the tribunal's decision ("the decision") in respect of a reference under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order"). The decision was issued to the parties by the Secretary of the Northern Ireland Valuation Tribunal ("the Secretary") on 31 January 2025. The Secretary received on 4 February 2025 an emailed request from the appellant Ms Ward (taken to be both on her own behalf and also for her co-appellant Mr McKeivitt) ("the review request") which was a request to the tribunal to review the decision under the statutory power in that regard. The appellants raised issues that shall be referred to further below and these were elaborated upon in further communications sent by the appellants. Upon receipt of these communications the President, as legal chair of the tribunal, arranged to be sent to the appellants an extract from the law clarifying the available statutory grounds of review contained within the applicable legislation and also the appellants were encouraged to have regard to previous review determinations of the Valuation Tribunal, which are publicly available. By doing so, the President wished to ensure that the appellants had the opportunity to make themselves familiar with the specific statutory grounds available to them and also with the content of some previous determinations of the Valuation Tribunal, which determinations had interpreted these statutory grounds in particular factual situations. It was felt that this might have been helpful to the appellants in preparation for this review hearing.

2. The hearing was held, in person, on 22 October 2025 at the tribunal's Belfast Hearing Centre, with the tribunal panel members, the chair and the valuation member, attending in person at the hearing venue and the tribunal's ordinary member attending remotely by WebEx. The appellants both attended in person. There was no attendance by, or representation on behalf of, the respondent Commissioner, as had been clarified in previous communications. At the commencement of the hearing, the President as chair of the tribunal explained to the appellants that the essential focus of the hearing must be upon the statutory grounds of potential review and, at the request of the appellants, the President recited the detail of the wording of each of the four statutory grounds which are comprised in the Valuation Tribunal Rules (Northern Ireland) 2007 ("the Rules"), as amended, these being as stated at Rule 21. The provisions of the Rules read as follows:-

"21.—(1) If, on the application of a party or on its own initiative, the Valuation Tribunal is satisfied that—

- (a) its decision was wrong because of an error on the part of the Valuation Tribunal or its staff; or

(b) a party, who was entitled to be heard at a hearing but failed to be present or represented, had a good reason for failing to be present or represented; or

(c) new evidence, to which the decision relates, has become available since the conclusion of the proceedings and its existence could not reasonably have been known or foreseen before then; or

(d) otherwise the interests of justice require, the Valuation Tribunal may review the relevant decision.”

3. Having taken the appellants, at the commencement of the hearing, through these four statutory grounds (a) to (d), the tribunal carefully explored with the appellants upon which of these four grounds they wished to seek a review and which grounds they felt were applicable to the review request, and, conversely, which were not applicable to the matter. Having done so, the appellants made it clear that the statutory grounds upon which they wished to rely were, firstly, ground (a): that the decision was wrong because of an error on the part of the Valuation Tribunal or its staff and, secondly, ground (d): that otherwise the interests of justice required (a review). The appellants made it clear to the tribunal that the other two statutory grounds, (b) and (c), were not applicable. Accordingly, the tribunal explored these two specific grounds with the appellants in the light of the request for a review of the decision.
4. There is a specific issue that has been raised by the appellants to which the tribunal shall return below (this being a matter of procedure) but first the tribunal shall address a matter of primary concern to the appellants, upon which they seek to ground their application for a review on the basis of these two statutory heads, (a) and (d).
5. The tribunal invited the appellants to address the tribunal concerning how they felt each of these two grounds were properly engaged and noted the arguments advanced by the appellants. It might be helpful if the tribunal were to set out part of the text of the review request which explains the appellants' position and upon which they elaborated in the course of the oral hearing. This reads as follows:

“It is possible that the Tribunal may have misdirected itself regarding the Statutory assumptions. I have no degrees in law, but I understand the Statutes and where they are derived from in the Legislature. There is always some flexibility in interpretations, especially where “Force Majeure” could be entertained. We were a little disappointed that the Tribunal was not able, or minded to contact the relevant Statutory authority, in Roads Service, that have a Duty of Care to comply with their Statutory obligations, to keep roads safe for road users”.

6. The text of the review request then proceeds to refer to some long-established law concerning the general matter of legal duty of care and it then seeks to refer to an answer stated to have been obtained by the appellants from “ChatGPT”, which seems to purport to provide some manner of a legal opinion upon the subject matter of the appellants’ appeal. The text also makes brief reference to the procedural issue (more of which below) which matter was further developed in subsequent communications from the appellants.
7. The communications from the appellants underpinning the review request were sent to the respondent who made it clear that it did not seek to put forward any submissions, nor to attend any hearing of the review request. The initial review request was followed by subsequent communications from the appellants seeking to put forward additional submissions and these were copied to the respondent, whose position remained as stated.

THE APPELLANTS’ ARGUMENTS

8. The arguments advanced by the appellants at the hearing were largely similar in respect of both statutory grounds. When these were explored with the appellants, it became clear that the appellants were seeking to effectively re-argue points that had been raised by them and which had been articulated clearly at the original hearing. The tribunal specifically sought (for the avoidance of doubt) to clarify whether there was any “new evidence”, but that was discounted expressly by the appellants in response to the query. Accordingly, the appellants did not seek to put forward anything new; they rather sought to place emphasis upon arguments already advanced, reinforced by what they had gleaned by their contact with “ChatGPT”. The appellants, in essence, sought to argue that the tribunal had not taken proper account of their submissions in the case at first instance and that this perceived injustice accorded to them could be factored into both of the stated grounds for review.

THE TRIBUNAL’S DETERMINATION

9. The tribunal notes the statutory power available in Rule 21 of the Rules. The appellants, as clarified at hearing, have endeavoured to make out a case on two available statutory grounds (the other grounds having been expressly discounted as inapplicable) to the intent that the tribunal is entitled to conduct a review of the decision upon the “*decision was wrong because of an error on*

the part of the Valuation Tribunal or its staff” ground and the “*interests of justice*” ground, such as are provided for by Rule 21 (a) and (d) of the Rules.

10. Dealing with these in reverse order and addressing the “interests of justice” ground, the tribunal cannot see how the appellants have made out any sustainable or persuasive case for a possible review under the “interests of justice” ground. The appellants (and this was explored by the tribunal and reaffirmed in the course of the hearing) have indicated that they were afforded a fair and proper hearing at first instance and every opportunity to put forward their case. At the conclusion of the review hearing the appellants, likewise, confirmed that they had been given a fair and reasonable opportunity to articulate their case in seeking a review. There was nothing procedurally improper in that regard. Subject to the matter expressly referred to below, to which the tribunal will return, the appellants set out no grounds to argue the occurrence of any procedural unfairness. The appellants however have made it entirely clear that they disagree with the outcome and with the tribunal’s determination.
11. Turning now to the procedural issue mentioned above, this point was amplified as the correspondence with the appellants proceeded but, in essence, centres upon an issue of procedure at the original hearing. On the day of the original hearing on 27 January 2025, the respondent’s representatives entered the tribunal hearing room a short time before the appellants were invited to enter. This was due to an administrative error. Whilst not having any knowledge of what was discussed in the hearing room before they were admitted, the appellants have nonetheless suggested that their case was or might have been discussed between the tribunal panel members and the respondent’s representatives and, thereby, that prejudice was or might have been caused to the fairness of the hearing. When this issue was notified to the respondent, a communication was dispatched on behalf of the respondent denying categorically that the respondent’s representatives who were present on that hearing day had in any manner discussed the appellants’ case with any of the tribunal panel members prior to the admission of the appellants. The appellants had had sight of that communication and of the denial contained therein. The tribunal specifically questioned the appellants concerning whether or not they accepted the assurance given. Seemingly because the appellants appear to have had considerable regard concerning the integrity of the specific representative who was appearing on behalf of the respondent, the appellants indicated to the tribunal, without difficulty, that they did accept this assurance and thus that, as a matter of fact, the case had not been discussed outside of their presence in the hearing room, before they were admitted. The tribunal panel members, individually, afforded such an assurance to the appellants that there was no question whatsoever that the case had been discussed with the respondent’s representatives in the hearing room prior to the appellants being admitted. In the light of this assurance, the appellants indicated that they readily accepted that their case had not been

discussed. This forthright acceptance on the part of the appellants effectively discounts and removes the issue of any potential prejudice caused to the integrity of the hearing and addresses the procedural issue: by the ready acceptance on the part of the appellants that no issue arises in that respect. This then disposes of that issue.

12. In the absence of any identified authority within the tribunal's own jurisdiction being drawn to the tribunal's attention, the tribunal is of the view that the "interests of justice" ground ought properly to be construed fairly narrowly; that certainly appears to be the accepted practice in other statutory tribunal jurisdictions. Therefore the "interests of justice" ground might, for example, be seen to apply to situations such as where there has been some type of a mishap. One illustration of this might be a situation where the tribunal had prevented a party from arguing an essential part of any case, or perhaps where there was some type of procedural imbalance or injustice applicable to the conduct of any hearing. In the course of the hearing process the tribunal has carefully explored all of the appellants' contentions in the light of the available evidence. Nothing therefore appears to arise concerning the manner in which the original hearing was conducted by the tribunal. Generally, it is broadly recognised that the "interests of justice" in any case must properly encompass doing justice not just to the dissatisfied and unsuccessful party who is seeking a review but also to the party who is successful. Further, there is an important public interest in finality of litigation. The overriding objective contained within the tribunal's Rules also bears upon the matter.
13. In short, in respect of the two grounds of review, it appears that the appellants have sought to, in effect, re-argue in the process certain issues. Mere dissatisfaction with the decision, without more, is insufficient. The tribunal has considerable difficulty in seeing how there are any available grounds to constitute the proper basis of a review of the tribunal's decision, either on the "*decision was wrong because of an error on the part of the Valuation Tribunal or its staff*" nor on the "*interests of justice*" grounds. The matters raised at hearing by the appellants are not sufficient to ground a successful review. Thus, the tribunal's unanimous determination is that nothing presented by the appellants affords any basis for the decision to be reviewed, upon either ground.
14. There is plenty of case-law authority upon the basic principles underpinning this system of statutory review of a tribunal's decision. Tribunals have been guided by superior courts in exercising considerable caution in facilitating what has been termed "a second bite of the cherry", in other words any endeavour to re-argue cases by an unsuccessful party via the statutory review system. Thus, the process is "*....not intended to provide parties with the opportunity of a rehearing at which the same evidence can be rehearsed with different emphasis, or further evidence adduced which was available before*" (Lord McDonald in ***Stevenson v Golden Wonder Ltd 1977 IRLR 474***). The tribunal's broad discretion to decide whether a statutory review is appropriate must be exercised judicially "*....which means having regard not only to the*

*interests of the party seeking the review or reconsideration, but also to the interests of the other party to the litigation and to the public interest requirement that there should, so far as possible, be finality of litigation” (Her Honour Judge Eady QC in **Outsight VB Ltd v Brown 2015 ICR D11**).*

15. Accordingly, the tribunal’s decision is affirmed as promulgated and appellants’ application for a review is dismissed by the tribunal, without further Order.

James Leonard

James Leonard, President

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 12 November 2025