

**NORTHERN IRELAND VALUATION TRIBUNAL**

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

**CASE REFERENCE NUMBER: 03/24**

**JAMES McGOVERN – APPELLANT**

**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**

**DECISION ON REVIEW**

The unanimous decision of the tribunal is that there are no proper grounds made out by the appellant to enable the tribunal to review the decision of the tribunal promulgated on 12 November 2025 and, accordingly, the tribunal's decision is affirmed and the appellant's 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 12 November 2025. The Secretary received a document by email from the appellant indicating an application for a review dated 12 November 2025 ("the review request") which was taken, after clarification, to constitute both a request to the tribunal to review the decision under the statutory power in that regard and also for leave from the President to appeal to the Lands Tribunal. Further correspondence was entered into with the appellant and matters were subsequently clarified by the appellant. The appellant raised issues that shall be referred to further below, but he initially made it clear that the review was sought, firstly, on the basis that the decision was wrong because of an error on the part of the Valuation Tribunal or its staff and, secondly, upon the interests of justice ground. In a subsequent clarification made by email sent 26 November 2025, the appellant further clarified that the review was sought on, firstly, the "new evidence" ground and, secondly, the "interests of justice" ground. By email of 2 December 2025 the appellant made it clear that he sought a review "on the papers" and that he did not seek an oral hearing.
2. The review request communications were copied on 9 December 2025 to the respondent and it was confirmed that there was not to be an oral hearing of the matter. The respondent thereby was notified of the appellant's request for a review and a response was received from the respondent by email of 17 February 2026, which response dealt with a number of issues that are been raised by the appellant in seeking the review. This was copied to the appellant, who reverted with a number of observations concerning the respondent's position in the matter.
3. The hearing of the review matter proceed on 31 March 2026, with the tribunal considering all of the documentation in connection with the case, including the submissions advanced by the appellant, the respondent's replying submissions, together with the appellant's further response to the respondent's submissions.

## **THE APPLICABLE LAW**

4. The Valuation Tribunal Rules (Northern Ireland) 2007 (“the Rules”), as amended, provide at Rule 21 as follows in respect of the review of any decision of the tribunal:-

“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.”

Upon the basis of the appellant’s clarification, it is clear that the appellant seeks to rely upon statutory grounds numbered (c) and (d) above.

## **THE ARGUMENTS**

5. For the respondent it was made clear that the respondent Commissioner objected to the review of the decision on the grounds that this appeal had already been thoroughly considered at the initial hearing. Exception was taken to the appellant stating in his (revised) submission that the appellant’s “not rational to repair” argument (as it was expressed) had been accepted in principle and this was described as not correct and it was stated that the respondent had never accepted this. The appellant objected to the proposition that he was “keeping his options open” and he stated that he strongly disagreed with that suggestion. The appellant’s case sought to advance the additional argument that he was genuinely without options. In respect of the point about an original intention being to refurbish the property and then, sometime later, the appellant having made a decision to have the property demolished and the point that, from the respondent’s perspective this proved that the property was capable of being renovated and restored (but that the demolition option subsequently became the preferable course to the

appellant) the appellant sought to emphasise that his decision was made in the immediate aftermath of the flood, when he knew that the property was not fit for its intended purposes and the reality had, he says, changed on the day of the flood.

6. In respect of the “interests of justice” ground, the appellant’s argument seems to incorporate the same points as sought to be made in respect of the other statutory ground and therefore it is permissible to take both together in reaching a determination.

## **THE TRIBUNAL’S DETERMINATION**

7. The tribunal notes the statutory power available under Rule 21 of the Rules. The appellant, as clarified, has endeavoured to make out a case on two available statutory grounds, to the intent that the tribunal is entitled to conduct a review of its decision upon the “new evidence” and “interests of justice” grounds, such as are provided for by Rule 21 (c) and (d) of the Rules.
8. The tribunal shall deal with these in reverse. Examining the “interests of justice” ground, as clarified in the emailed communications from the appellant, the tribunal cannot see how the appellant has made out any sustainable or persuasive case for a possible review under this “interests of justice” ground. The appellant, in making his case, has been afforded a fair and proper hearing, both at first instance and also at the review stage (the latter on the papers), and he has not put forward any specific grounds to argue for any procedural unfairness. The appellant appears to feel that the “interests of justice” ground is engaged, for the reason that his case and his arguments have not been supported in the decision. However, the essential point here is that the appellant has been afforded, at first instance, a fair and proper opportunity in the course of an oral hearing to challenge any evidence sought to be adduced by the respondent and also to challenge the substantive case made for the respondent and to make further comments or submissions, which he has fully availed of in the course of the hearing. The tribunal has duly considered all evidence, information and submissions made available to the tribunal in the matter, at the first instance hearing and in reaching a determination of the first instance appeal. The tribunal’s decision has addressed the available evidence and submissions and has made relevant findings of fact and has applied the relevant law and, accordingly, has set matters forth in reasonably comprehensive form in the decision, as issued to the parties. However, the appellant clearly disagrees with the conclusion.
9. In considering the statutory “interests of justice” ground of review, it is entirely evident that the appellant’s case is advanced for the reason that the appellant disagrees with the determination. The tribunal’s assessment is that, after affording a fair and proper hearing, the decision has recorded in summary form the essential findings of fact derived from all of the evidential material which was placed before it at the time of hearing. The tribunal has carefully considered and weighed all of the evidence, submissions and the arguments made in the course of the original hearing and the tribunal has dealt with and has disposed of these in the first instance decision.

10. 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 procedural 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 appellant's contentions in the light of all of the available admissible 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.
11. In short, in respect of this specific ground, it appears that the appellant has sought to re-argue in the review process certain issues which did not find favour with the tribunal at first instance. However, mere dissatisfaction with the outcome of the decision, without more, is insufficient. The tribunal harbours considerable difficulty in seeing how there are any available grounds to constitute the proper basis of a review of the tribunal's decision, in the "interests of justice". The matters raised by the appellant are not sufficient to ground a successful review. Thus, the tribunal's unanimous determination, in respect of this statutory ground, is that nothing presented by the appellant affords any basis for the decision to be reviewed, in the interests of justice.
12. The tribunal now turns to the other substantive ground upon which the appellant seeks to have reviewed the decision. The relevant statutory provision in Rule 21 (1) (c) reads:

*"(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;"*

There are a number of key elements to that provision:

- new evidence
- relating to the decision
- has become available since the conclusion of the proceedings
- its existence could not reasonably have been known or foreseen before then (in other words since the conclusion of the proceedings).

13. Having carefully explored from the documentation the appellant's contentions sought to be advanced, it is clear that notwithstanding the appellant's depiction of this review application as being based, in part, on this ground, the appellant has not sought to introduce any new evidence fulfilling the statutory criteria. The tribunal reminds itself of the statutory words and the key elements listed above. There is nothing here fulfilling these specific criteria. It is important to distinguish between new evidence fulfilling these specific criteria and an endeavour to present additional arguments or submissions: that is quite a different thing. For this reason, that aspect of the appellant's application for a review cannot be sustained and cannot be upheld.
14. 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**). In this case, having considered the nature of the "evidence" and the appellant's submissions in that regard, the tribunal unanimously determines that there is no proper and compelling basis for a statutory review of the tribunal's decision under the "new evidence" ground. Both of these stated grounds cannot succeed.
15. Accordingly the tribunal's decision is affirmed as promulgated and appellant's 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: 20 April 2026**