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: 03/26

LISA HUFFAM & MARK HUFFAM - APPELLANTS

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr James Leonard, President

Members: Mr Christopher Kenton FRICS & Mrs Nichola McCartan

Hearing: 30 September 2026, Belfast

DECISION

The unanimous decision of the tribunal is that the appellants' appeal does not succeed and the appeal is dismissed by the tribunal.

REASONS

Introduction

1. This appeal consists of a reference under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order"). The tribunal is treating this as a joint appeal by the appellants. The appellants, by Notice of Appeal (Form 3) appealed against the decision of the Commissioner of Valuation in a Valuation Certificate dated 12 January 2026 in respect of the Capital Value of

a hereditament situated at number 1 Cultra Park, Ballycultra, Holywood BT18 0QE ("the property").

2. The tribunal sat to hear the matter on 30 September 2026. The appellants attended remotely by WebEx and the respondent's representatives attended in person by Valuer Jonah McDowell MRICS, accompanied by Sonya McIntyre, Senior Valuer. The panel members attended in person.

The Law

3. The relevant statutory provisions are to be found in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). As is now the case in all determinations of this nature, the tribunal does not intend in this decision fully to set out the detail of the statutory provisions of Article 8 of the 2006 Order, which amended Article 39 of the 1977 Order as regards the basis of valuation, for the reason that these provisions have been fully set out in many previous decisions of the Valuation Tribunal, readily available. All relevant statutory provisions and principles were fully considered by the tribunal in arriving at its decision in the matter. Antecedent Valuation Date ("AVD") is the date to which reference is made for the assessment of Capital Values in the Valuation List. Until a further domestic property revaluation occurs, Capital Values are, under the statutory regime, notionally assessed as at 1 January 2005, that being the AVD for the purposes of the domestic rating scheme. The legislation, at Schedule 12, paragraph 7 of the 1977 Order provides that the Capital Value of a hereditament shall be the amount which, on the assumptions mentioned (materially paragraphs 11 and 12 of Schedule 12, the pertinent details of which are mentioned below), the hereditament might reasonably have been expected to realise if it had been sold on the open market by a willing seller on the relevant Capital Valuation date. The relevant paragraphs of Schedule 12 include the following statutory assumptions, which provide that –

- The hereditament is sold free from any rentcharge or other incumbrance;
- The hereditament is in an average state of internal repair and fit out, having regard to the age and character of the hereditament and its locality; and
- The hereditament is otherwise in the state and circumstances in which it might reasonably be expected to be on the relevant date.
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The Issue to be Determined and the Evidence

4. Unlike many cases which are appealed to the Valuation Tribunal which relate to issues of listing in the Valuation List and perhaps to arguments concerning potential dereliction or poor property condition, this is a case where the subject property is being substantially renovated and is unoccupied, for that reason. The respondent's position is that the property fulfils the so-called "hereditament test" and thus that it ought properly to be included in the Valuation List. It is thus submitted that the Capital Value has been properly assessed in accordance with established principles and statutory considerations. Regarding the issue of the physical condition of the property at the material time (and concerning the appellants' arguments that the property ought not to be rated), the respondent has sought to rehearse arguments that are often deployed concerning the "hereditament test", more of which below. The tribunal had before it the appellants' Form of Appeal to the tribunal (Form 3) dated 23 January 2026 and the documents also included the following:

4.1 Copy Valuation Certificate in regard to the property, issue date 12 January 2026, signed by the Commissioner of Valuation (revised Capital Value of £760,000 maintained, upholding the previous Capital Value of that amount).

4.2 A document dated 11 May 2026 consisting of a Presentation of Evidence prepared on behalf of the Commissioner, as respondent, by Jonah McDowell MRICS and submitted to the tribunal. This Presentation of Evidence includes a timeline which indicates, in a little detail, the following material dates:

2 August 2011: Domestic alteration. Capital Value increased from £675,000 to £850,000 following a rear extension and boat house construction.

24 November 2023: External application for List revision. Capital Value decreased from £850,000-£760,000 following boat house conversion to separate dwelling.

17 April 2024: Challenge case. Capital Value unchanged at £760,000 following a review.

24 October 2025: External application for List revision. Property retained in Valuation List at £760,000 following request for removal due to ongoing renovation works.

16 December 2025: Appeal to Commissioner of Valuation. Property retained in Valuation List at £760,000 following request for removal due to ongoing renovation works**.**

4.3 Copies of various emails to the Tribunal Secretary from the appellants and on behalf of the respondent and emails from the Tribunal Secretary to the parties. The appellants have included photographic evidence of the interior and exterior of the property indicating that extensive renovation works were being conducted at the time the photographs were taken.

5. The Presentation of Evidence provides a property description (with which basic description the appellants do not appear to take issue). The property is in detached two-storey villa with an attached garage built circa 1996 as part of a small exclusive development of six properties in Cultra Park in East Holywood. In the Valuation List the property is listed as having four bedrooms, one bathroom and two half bathrooms and features a front and rear garden with paving around the perimeter to the rear. The property has traditional masonry construction with rendered walls and a tiled pitched roof. Property images are included with the Presentation of Evidence, including appendices, showing the exterior and interior of the property. A location map is provided. An appendix to the Presentation of Evidence contains a schedule of properties in the locality stated to be comparable for valuation purposes, taking into account the statutory considerations.

6. The Presentation of Evidence provides details in respect of a total of five identified submitted comparables, including the property. These are as follows (with a location map provided):-

1 Cultra Park, Holywood (the property). Privately-built 1996 detached two-storey house, habitable space 321 m², garage 21 m², location suburban, full central heating. The Capital Value is £760,000.

18 Old Cultra Road, Holywood. Privately-built post-1990 detached two-storey house, built 2002, habitable space 305 m², garage 44 m², location suburban, full central heating. The Capital Value is £750,000.

20 Cultra Avenue, Holywood. Privately-built post-1990 detached two-storey house, habitable space 378 m², garage 44 m², location suburban, full central heating. The Capital Value is £800,000.

5 Cultra Park, Holywood. Privately-built post-1990 detached two-storey house, habitable space 406 m², garage 55 m², location suburban, full central heating. The Capital Value is £865,000.

2 Cultra Park, Holywood. Privately-built post-1990 detached two-storey house, habitable space 406 m², garage 55 m², location suburban, full central heating. The Capital Value is £1,000,000.

7. The tribunal has noted the submissions. The appellants submit in the appeal form: "*Moved out 25 October 2025, builders started 27 October 2025 and we*

will be out of the property for one year. House was unliveable from day one and last visit from Land & Property, the house was/is a complete building site – no roof, walls, doors, windows. Reason for still having to pay rates is just not being explained to us. We cannot live in the house. While appealing this and paperwork being put into motion, I would like in writing the actual reason why our last visit his decision was made. Many thanks". At the oral hearing the appellants carefully explained to the tribunal what they felt to be an unfair determination to continue to maintain the property, which was undergoing such extensive renovation, in the Valuation List.

8. The case for the respondent, in regard to the appellants' assertion that the property was not properly to be included in the Valuation List, is one commonly advanced in appeals of this nature. Arguments centre around the case of ***Wilson v Josephine Coll (Listing Officer) [2011] EWHC 2824 (Admin)***. This is a judgment of the High Court in England and a case which has been the subject of previous observations in a number of decisions of the Valuation Tribunal in Northern Ireland***.*** For the respondent, it is submitted that ***Wilson v Coll*** is relevant in that it proposes the appropriate test to be applied: that test is a physical rather than an economic test. The critical distinction is not between repairs which would be economic to undertake (or uneconomic) but rather the proper distinction is between a truly derelict property which is incapable of being repaired to make it suitable for its intended purposes and repairs which would render it capable again of being occupied for the purpose for which it was intended. The Tribunal notes in this regard the respondent's submission based upon the previously-determined cases of ***Mary McCann v Commissioner of Valuation [NIVT 16/18]*** which case references ***Lindsay v Commissioner of Valuation [NIVT 7/16]*** which itself references the general principles emerging from ***Wilson v Coll***. Regarding cases which do not relate to older properties and possible dereliction issues, but rather properties which were undergoing extensive renovation, the Presentation of Evidence sought particularly to reference the Valuation Tribunal case of ***Catherine Stewart v Commissioner of Valuation [NIVT 30/19].*** The determination in that case was that a hereditament continued to exist despite the dwelling in question requiring significant and extensive repairs. It is worthwhile mentioning what was involved on the facts of that case. Included were replacement of roof

trusses, re-felting, slating, installation of steel roof supports, re-plumbing, complete rewiring, re-rendering and major internal works to include treatment for extensive dry rot, removal of the subfloor and installation of replacement joists***.*** The Presentation of Evidence also made reference to ***McCormick v Commissioner of Valuation [NIVT 24/22]*** and to ***Cooper v Commissioner of Valuation [NIVT 3/18]***. In ***Cooper*** works included, as part of the renovation, reinstatement of missing ceilings, damage to floor joists, wet rot resulting in complete replacement of the kitchen floor, plaster being stripped back to blockwork, wiring and pipework being removed, so that the building appeared more of a shell than a building that was fit for occupation. Matters also included structural issues involving removal of a cracked block wall, replacement of unsuitable load-bearing lintels and repairs to chimney breasts cracking, all windows and doors being reinstated and two flat roofed areas being replaced, together with two walls being removed downstairs and one wall removed upstairs. In both of these cases the determination was that the properties in question were maintained in the Valuation List, notwithstanding the extensive works required, as can be seen from these examples. The Presentation of Evidence also sought to refer to an English Valuation Tribunal case called ***Baiyelo v Corkish (Listing Officer)*** where demolition of a gable wall was not considered to render the property in question truly derelict. There is a citation in the Presentation of Evidence from that case explaining the rationale of that English Valuation Tribunal determination. The citation from that case is usefully mentioned here and reads as follows: "*While the removal of the gable wall was clearly a significant act on the property and would, as mentioned above, at least temporarily have rendered the house open to the elements, it was clear that this was undertaken as part of the repairs necessary to the property to make it suitable for occupation as a dwelling. It was not the case of the wall collapsing, although that may in the long run have been the outcome had the work not been done, but instead formed part of the work necessary to bring the house back into a habitable state*". The Valuation Tribunal accepts as valid the principles emerging from the foregoing cases and these are mentioned below in the tribunal's determination.

9. The respondent's case therefore proceeds upon the basis that the tribunal shall accept the proposition that the property shall be deemed correctly included in the Valuation List notwithstanding the renovation works being conducted and the case for the correctness of the assessed Capital Valuation is made based on the statutory considerations and evidence of comparables included in the Presentation of Evidence, with specific submissions advanced in respect of these comparables. The tribunal explored with the appellants whether or not the primary challenge in this appeal was to the listing issue of whether they also took issue with the comparative valuation method and how that had been applied in respect of the property. When questioned, the appellants explained that the main thrust of the appeal related to the listing issue and they did not seek specifically to challenge the assessment by way of the comparators cited in the Presentation of Evidence. That was therefore the tribunal's focus in determining this appeal

THE TRIBUNAL'S DETERMINATION

10. The tribunal must accomplish two tasks in this appeal, in sequence, the first of these being of primary importance to the appellants. Firstly the tribunal must determine whether or not the property is, as the respondent would argue, correctly included in the Valuation List. Only if the tribunal determines that this is so, does the tribunal then proceed to assess the correctness of the Capital Valuation. Dealing with the "listing issue", the tribunal has noted the appellants' objection in that regard. Assessing all of the available evidence and applying the relevant considerations, the tribunal is not persuaded that the property is in such a state and condition that it should not be included in the Valuation List. The respondent has readily conceded that the property is undergoing extensive renovation work and this is apparent from the available photographic evidence and the other evidence, more generally. As mentioned, this is not a dereliction case. This is a case were the appellants have voluntarily undertaken a renovation project to a relatively recently built property in order to enhance and to improve the property by conducting extensive works. In this appeal, they seek an effective relief from paying rates once and whilst that process is ongoing and they feel that the application of rates liability to their situation is unfair.

11. Are they to be afforded rating relief by reason of the works being undertaken and that the property is not capable of occupation because of this? In determining this appeal, the tribunal is obliged to apply the general statutory considerations mentioned above and also is guided by previous determinations both of courts and tribunals in England and, particularly, by previous decisions of the Valuation Tribunal in this jurisdiction. It is unnecessary to rehearse much of the detail of what has been mentioned

above save to say that the tribunal accepts the established principles emerging from the case law and previously determined cases. These include, for example and concerning renovation cases, the principles emerging, from ***Baiyelo v Corkish (Listing Officer)*** and, more locally, ***Catherine Stewart v Commissioner of Valuation*** and ***Cooper v Commissioner of Valuation***. Clearly the facts of any case are going to be different, but the principles emerging may be usefully applied to the facts of this specific case. The central principle is that the conducting of extensive renovations, of itself, is not a reason that a property ought not to be included in the Valuation List. That principle is clearly borne out in these and a number of other cases. Undertaking extensive renovations on a voluntary basis in order to improve a property, as has occurred in this case and not to remedy substantial defects, ought not to relieve the party undertaking the works of rating liability during the currency of any works. That is clearly the principle emerging from these cases and one which ought to be applied to the facts of this case. The property is clearly a hereditament capable of repair, as is demonstrated by these works being conducted: it is not a derelict property. To the best of the tribunal's understanding, the property was in good repair prior to the works being commenced and the only reason for the current condition is on account of works being undertaken to improve the property. The tribunal determines, on account of the facts in this case, that the property is to be included in the Valuation List and therefore subject to rating.

12. The tribunal notes that the appellants, in conducting the oral appeal, have not expressly challenged the Capital Value assessment, with the primary focus being upon the listing issue. Nonetheless, the tribunal believes that it is proper for this be scrutinised as to correctness. The focus is upon the situation prevailing at the time of the appeal. The general "tone" evidence submitted on behalf of the respondent was determined by the tribunal to be quite useful. Assessing all of the available evidence, the tribunal does not detect any significant deficiency or manifest error in the assessment of the Capital Value of the property. Examining the range of unadjusted Capital Values concerning the five properties presented, including the property, the valuation regime applied to the property seems to have correctly and accurately assessed the Capital Value. The Capital Values in the comparables cited range from £750,000 to £1,000,000. These have been scrutinised carefully and any evidence applied to the property. The tribunal sees nothing incorrect in the process that has been applied to this assessment.

13. As the tribunal has often observed, there is a statutory presumption contained within the 1977 Order, Article 54(3). Because of this, any valuation shown in a Valuation List with respect to a hereditament shall be deemed to be correct until the contrary is shown. In order to succeed in an appeal to the tribunal,

any appellant must either successfully challenge and displace that statutory presumption of correctness or perhaps the Commissioner's decision on appeal, objectively viewed, must be seen by the tribunal to be so incorrect that the statutory presumption must be displaced and the tribunal must adjust the Capital Value to an appropriate figure. The tribunal, in assessing this appeal, saw nothing in the general approach taken to suggest that this has been approached for assessment in anything other than the prescribed manner, as provided for in Schedule 12 of the 1977 Order. This being so, as the appellants have not put forward (or may not be deemed to have put forward) any effective and compelling challenge to the respondent's schedule of comparables, nor any evidence or argument effectively to displace the statutory presumption of correctness in respect of the valuation, the presumption of correctness is not displaced.

14. For these reasons the tribunal's unanimous decision is that the appellants' appeal cannot succeed and accordingly, the appeal is dismissed.

James Leonard

James Leonard, President

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 27 October 2026