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: 17/25

SAMUEL WARWICK - APPELLANT

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 appellant's 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 appellant, by Notice of Appeal (Form 3) appealed against the decision of the Commissioner of Valuation in a Valuation Certificate dated 12 September 2025 in respect of the Capital Value of a hereditament situated at number 35 Carnlea Road North, Moorfields, Carnlea, Ballyclare BT39 9TQ ("the property"). Time to appeal

was extended to the appellant by Order of the tribunal dated 30 November 2025.

2. The tribunal sat to hear the matter on 30 September 2026. The appellant attended in person and the respondent's representatives, likewise, attended in person by Valuer Jonathan Bell 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.

The Issue to be Determined and the Evidence

4. This appeal generally follows the same course as the many "unoccupied premises" rating cases which are appealed to the Valuation Tribunal which relate to issues of listing in the Valuation List and to arguments concerning potential dereliction or poor property condition. 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 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 appellant's arguments that the property ought not to be rated), the respondent has sought to rehearse arguments that are often deployed concerning the "hereditament test". The tribunal had before it the appellant's Form of Appeal to the tribunal (Form 3) dated 6 November 2025 and the documents also included the following:

4.1 Copy Valuation Certificate in regard to the property, issue date 12 September 2025, signed by the Commissioner of Valuation (revised Capital Value of £127,500).

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

18 October 2019: external application for List Revision with agricultural relief being removed from the property.
28 November 2019: appeal to Commissioner of Valuation with the Capital Value being reduced to £140,000 on appeal and the property being retained in the Valuation List.
24 July 2025: external application for List Revision with an outcome being that the property was still deemed liable to rating and no change to the Capital Value.
12 September 2025: appeal to the Commissioner of Valuation with an outcome being that the Capital Value was reduced to £127,500 on appeal and the property being retained in the Valuation List.

4.3 Copies of various emails with the Tribunal Secretary confirming the progression of the appeal.

5. The Presentation of Evidence provides a property description (with which basic description the appellant do not appear to take issue). The property is in pre-1919 detached farmhouse located in Glenwhirry Ward of Mid and East

Antrim District. The property is two-storey and is located in the middle of a farmyard at the end of a long lane which is also shared with the appellant's dwelling at 33 Carnlea Road. The property was considered by the respondent to be in average repair for rating purposes. It is recorded that the surrounding farmyard is currently active and is in use by the owner (the appellant). There is an appendix to the Presentation of Evidence which provides further details of the property, which records it as being built in approximately 1910, with habitable space of 217.6 m². Site positive is recorded as being "none" and site negative as "other (farmyard)". The Capital Value is assessed at £127,500, which figure includes a 20% reduction on account of "location", as it is put. The Presentation of Evidence sets forth (by copying this directly from the appeal form) the appellant's grounds of appeal. These grounds read as follows: "*I am appealing the valuation of the above property on the grounds that it is not fit for human habitation and should be removed from the Valuation List. The property has been unoccupied for approximately 8 years. Has suffered extensive deterioration due to lack of maintenance plus structural issues. Key problems include: rising damp through floors & walls due to lack of foundations; dry rot in the roof, which is a structural defect; partial collapse of the barn roof which is joined to the property; blocked septic tank & drainage pipes resulting in no effective foul or surface water drainage; flooding during heavy rain, with water flowing from surrounding fields into & around the property, worsening damp conditions. These issues render the property uninhabitable & unsafe & I request that the valuation be reconsidered accordingly. Furthermore, this building is situated on a busy farm making it dangerous to let or sell to strangers if it was in a habitable state."*

6. Property images are included with the Presentation of Evidence, including appendices, showing an aerial location view and the front and rear elevations, together with a location map. There is also photographic evidence concerning internal and external images of the property. An appendix to the Presentation of Evidence contains a schedule of properties stated to be comparable, for valuation purposes, taking into account the statutory considerations.

7. 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):-

35 Carnlea Road North, Mid and East Antrim Borough, Glenwhirry Ward (the property). Privately-built pre-1919 detached farmhouse, year built 1910, two-storey, habitable space 217.6 m², heating stated to be "full", external repair "average", site positive "none", site negative "other (farmyard)". The Capital Value is £127,500 (including a stated 20% reduction for location).

20 Carnlea Road North, Mid and East Antrim Borough, Glenwhirry Ward. Privately-built pre-1919 detached farmhouse, year built 1910, two-storey, habitable space 216 m², garage 16 m², heating stated to be "full", external repair "average", site positive "none", agricultural allowance

applied. The Capital Value is £165,000 (reduced to £132,000 with agricultural relief applied).

15 Tildarg Road, Mid and East Antrim Borough, Glenwhirry Ward. Privately-built pre-1919 detached farmhouse, year built 1910, two-storey, habitable space 210 m², heating stated to be "none", external repair "average", site positive "none", site negative "other (farmyard)". The Capital Value is £150,000 (reduced to £120,000 with agricultural relief applied).

50 Tildarg Road, Mid and East Antrim Borough, Glenwhirry Ward. Privately-built pre-1919 detached farmhouse, year built 1910, two-storey, habitable space 200 m², heating stated to be "none", external repair "average", site positive "none". The Capital Value is £155,000.

76 Lisnevenagh Road Road, Mid and East Antrim Borough, Glenwhirry Ward. Privately-built pre-1919 detached farmhouse, year built 1910, two-storey, habitable space 219 m², heating stated to be "none", external repair "average", site positive "none". The Capital Value is £160,000 (reduced to £128,000 with agricultural relief applied).

8. The tribunal has noted the submissions. The appellant submits in the written appeal as has been mentioned above. In addition, helpful oral submissions were made by the appellant in the course of the oral hearing and there the appellant very clearly set out to the tribunal his position, whereby he felt that the rating of the property, by inclusion in the Valuation List, was unfair on account of the fact that the property had been unoccupied for a considerable period of time and that it was in a poor condition, with a number of different adverse issues being clearly highlighted to the tribunal. The appellant also submitted a number of photographs which were carefully noted by the tribunal and these included both interior and also exterior photographs of the property and the surroundings.

9. The case for the respondent in regard to the appellant's assertion that the property was not properly included in the Valuation List is one commonly advanced in such appeals. Arguments in these cases, as presented on behalf of the respondent Commissioner, normally are grounded upon the case of ***Wilson v Josephine Coll (Listing Officer) [2011] EWHC 2824 (Admin)***. This case is a judgment of the High Court in England. It is a case which has been the subject of a number of previous observations emerging in the decisions of the Valuation Tribunal in Northern Ireland***.*** For the respondent, it is submitted that ***Wilson v Coll*** is relevant for the reason that it proposes the appropriate test to be applied concerning the important matter of the capacity of any

property for reasonable repair. This test essentially encompasses a physical, rather than an economic, test. The critical distinction here 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 (by the standards of what would be reasonable) 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 that the representative referred the tribunal to a number of previously decided cases of the Valuation Tribunal in Northern Ireland including, firstly the case of ***Whitehead v COV*** (2013). This was the leading case in the course of which the Valuation Tribunal first considered the import of ***Wilson v Coll*** and its applicability to Northern Ireland. A number of subsequent Valuation Tribunal cases subsequent have considered and applied the principles emerging from ***Whitehead***. The Presentation of Evidence specifically made reference to ***McGivern v COV*** (2017) and ***Cooper v COV*** (2019) and also sought to refer to a relatively recent Valuation Tribunal decision in the case of ***McCormick v COV*** (NIVT 24/22). In ***McCormick*** the subject of that appeal was a similarly-aged detached farmhouse, reflecting a poor state of external repair and it displayed some of the issues consistent with an early 1900's property which had been sitting vacant for several years. That hereditament in ***McCormick***, upon appeal, was retained in the Valuation List. The submission for the respondent, after having made reference to the case law, confirmed that the property in this case was situated within a working agricultural yard; there had already been a 10% reduction applied for location and taking also into account the shared lane accessing the property. The Presentation of Evidence, in regard to the matter of the application of reductions, also sought to refer to three other properties. These included, firstly, a property situated at Rathkeel Road, Ballymena, where it was stated in the Presentation of Evidence that a 20% allowance had been made to reflect the fact that that property was attached to agricultural outbuildings on either side, that the property opened onto a farmyard and that it was directly opposite farm buildings that were used to house livestock and, also, that the reduction in the Capital Value reflected the fact that the property in question had a shared access together with other hereditaments, via a long lane. The second

referenced properly was located at Portglenone Road, Randalstown, where an allowance of 20% had been afforded due to the property location being on a working farmyard. The allowance was also stated to have been based on "slightly poorer" (as it was put) external repair and also the fact that the property in question (apparently since having been demolished) had been located within a farmyard and that it has been accessed via a long lane. The third referenced property was located at Liberty Road, Carrickfergus, where a 25% allowance had been afforded due to what was stated to have been a very small lower grade construction property, located within a working farmyard. Regrettably, the Presentation of Evidence did not provide any photographic evidence or other information concerning these three examples chosen on behalf of the respondent and the details were otherwise sparse and not sufficiently amplified in the course of the hearing in order to provide much assistance to the tribunal. This is regrettable, when it is believed that further information could readily have been provided to assist the tribunal. What this does however demonstrate is that there exists a range of allowances which are accepted on behalf of the respondent Commissioner due to the kind of factors encountered in this case, these allowances ranging in the examples chosen from 20% to 25% and these being on account of the factors mentioned.

10. 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 condition of the property in accordance with the case sought to be made by the appellant. The tribunal notes that the Presentation of Evidence describes the external repair condition of the property as being "average". The tribunal believes that the appellant takes significant issue with that description and he has been at some pains to describe the property is being in relatively poor condition due to lack of occupancy and maintenance over a number of years and significant deterioration. The case made by the appellant concerning the condition of the property is as noted at paragraph 5 above and this does not need to be rehearsed at this point.

THE TRIBUNAL'S DETERMINATION

11. The tribunal must accomplish two tasks in this appeal. Firstly, the tribunal must determine whether or not the property is correctly included in the Valuation List. If the tribunal determines that it is properly included, then the tribunal shall proceed to assess the correctness of the Capital Valuation. The tribunal does not believe that the appellant has specifically challenged the Capital Valuation, preferring to concentrate upon the "listing issue". There is however a specific issue emerging regarding Capital Valuation and that is whether a reduction in Capital Value has been appropriately applied, taking account of all the relevant circumstances applicable to the property.

12. Dealing then with the "listing issue" and 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 test is whether, setting aside any economic considerations, the property is reasonably capable of repair in order to make it suitable for its intended purpose. The consideration is whether repairs could be reasonably carried out which would render the property capable again of being occupied for the purpose for which it was intended. As the tribunal has commented in previous cases, there will be a notional spectrum of various properties in various conditions, with true dereliction existing on one end and, at the other, some properties which require only minor works of repair. The fundamental consideration is whether or not this property sits so much towards the dereliction end of that notional spectrum that it is not reasonably capable of repair. On the facts, without any doubt, the property is capable of reasonable repair. The assessment is therefore that it is correctly included within the Valuation List and that it is not to be exempted.

13. One difficulty which the tribunal has encountered in this case for want of better evidence - and one where the tribunal could be greatly assisted in future cases - concerns the issue of reduction in Capital Values on account of what might be termed "situational disadvantage". Noting the three examples mentioned on behalf of the respondent, the tribunal would expect to be afforded as much assistance as possible in determining whether an appropriate percentage reduction has indeed been applied. There is a range indicated emerging from the three examples mentioned from 20% to 25%. In the course of the hearing the tribunal questioned the respondent's Valuer concerning this topic and how these figures were assessed, but found the information provided by the witness in response to questions somewhat unsatisfactory and not particularly enlightening. The tribunal shall make some further observations regarding this matter at the conclusion of this decision.

14. The tribunal notes that the appellant in conducting this appeal has not expressly challenged the Capital Value assessment by referencing the comparative method of valuation, with his 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 and comparables, 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 (adjusted by 20%) £127,500 for the property; the first comparable (adjusted) £132,000 from £165,000 on account of agricultural relief; the second comparable (adjusted) £132,000 from £165,000 on account of agricultural relief; the third comparable (adjusted) £120,000 from £150,000 on account of agricultural relief; the fourth comparable (unadjusted) £155,000 and the fifth comparable; (adjusted) £128,000 from £160,000 on account of agricultural relief. The comparables have been scrutinised carefully and any evidence emerging has been applied to the property. The tribunal sees nothing incorrect in the general process that has been applied to this assessment of the unadjusted values. In the absence of anything further, the tribunal then has to determine whether or not the 20% reduction has been appropriately applied, given any evidence and information about the property. In this case, for want of anything further, the tribunal accepts that the 20% reduction has been appropriately afforded and applied, leading to a resultant Capital Value which is accepted as correct by the tribunal, on the basis of any available evidence.

15. 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 appellant has 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.

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

17. In conclusion, the tribunal would wish to make a few observations which it is hoped might assist the respondent Commissioner in the preparation and presentation of future cases of this type. The Valuation Tribunal is obliged to determine these appeal cases upon the strength of the best evidence made available, the primary source of such evidence being that from the respondent Commissioner upon the basis of what is contained within any Presentation of Evidence and emerging from any subsequent evidence or oral argument presented at hearing. The law concerning "***Wilson v Coll***" is now rather well-settled: this does not have to be set out in extensive detail in every Presentation of Evidence. It is certainly helpful for any Presentation of Evidence to cite previous cases previously determined by the Valuation Tribunal, if the specific facts of any of these cases and of any consequent legal determinations resulting from these facts would be considered helpful to the arguments emerging in any appeals. Of considerably more importance to the tribunal - and this has emerged both in this case and also in some other recent matters - is a more coherent explanation of such matters as discounting or abatements, which are deemed proper to apply on account of such matters as "situational disadvantage". The tribunal would accordingly expect, in future cases, a well-rehearsed presentation as to the critical thinking of the respondent Commissioner in assessing any adjustments to Capital Values on account of any of the potential range of factors properly to be taken into consideration in making such adjustments. When questioned by the tribunal in this case, the representative was not in a position to provide much information and assistance to the tribunal. If this issue and the necessity to provide a proper account of how these matters are dealt with and assessed could be borne in mind in the presentation of future cases, any properly-developed and more nuanced evidence and submissions would certainly be of considerable assistance to the tribunal in determining appeals of this type, where the tribunal can only conduct its own assessment and resultant determination based upon the quality of the evidence and the specific presentation of the case.

James Leonard

James Leonard, President

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 28 October 2026