

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

**CASE REFERENCE NUMBER: 25/12**

**JAMES SUFFERIN — APPELLANT**  
**AND**  
**COMMISSIONER OF VALUATION NI — RESPONDENT**

**Northern Ireland Valuation Tribunal**

**Date of hearing: 9 January 2013**

**Chairman: Barbara Jemphrey**

**Members: Mr Brian Sparkes (FRICS) and Mr Hugh Mulholland**

**DECISION**

The unanimous decision of the Tribunal is that the Decision on Appeal of the Commissioner of Valuation for Northern Ireland dated 27<sup>th</sup> June 2012 is upheld and the Appellants appeal is dismissed.

**REASONS**

**1. Introduction**

- 1.1 This is a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended (“the 1977 Order”).
- 1.2 By a Notice of Appeal received 16 July 2012 the Appellant appealed to the Northern Ireland Valuation Tribunal against the Decision on Appeal of the Commissioner of Valuation for Northern Ireland (“the Commissioner”) dated 27<sup>th</sup> June 2012 in respect of the Valuation of a hereditament situated at 4 Craigadick Park, Craigadick, Maghera, BT46 5DD.
- 1.3 The Appellant appeared in person and the Respondent was represented by Stephen Stuart and Michael McGrady.

**2. The Law**

- 2.1 The statutory provisions are set out in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 (“the 2006 Order”).
- 2.2 The tribunal considered the terms of Schedule 12 of the 1977 Order as amended which states as follows;

7.-(1) Subject to the provisions of this Schedule, for the purpose of this Order the capital value of a hereditament shall be the amount which, on the assumptions mentioned in paragraphs 9 to 15, 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.

(2) In estimating the capital value of a hereditament for the purposes of any revision of a valuation list, regard shall be had to the capital values in that valuation list of comparable hereditaments in the same state and circumstances as the hereditament whose capital value is being revised.

2.3 Article 54(3) of the 1977 Order provides that, on appeal, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.

### **3. The Evidence**

The Tribunal heard oral evidence from the Appellant and Stephen Stuart. The Tribunal had before it the Appellants' Notice of Appeal dated 16<sup>th</sup> July 2012 and copies of various documents including the following:

3.1 The Commissioner's Decision on Appeal dated 27<sup>th</sup> June 2012.

3.2 A document entitled 'Presentation of Evidence' submitted on behalf of the Commissioner by Stephen Stuart of Land and Property Services.

3.3 Correspondence between the Tribunal and the Parties.

3.4 Letter dated 26<sup>th</sup> September 2012 from Gilbert Crawford Estate Agents.

All of these documents had been provided to all of the Parties whom had each been given an opportunity to consider and respond to them before consideration by the Tribunal.

### **4. The Facts**

4.1 The hereditament is a detached bungalow situated at 4 Craigadick Park, Maghera, BT46 5DD (the Subject Property). The Subject Property was stated to be owned by the Appellant whom the Tribunal understood to be the rate payer. The Tribunal had no other information regarding either the title to the Subject Property or its physical construction and characteristics save as mentioned in the papers before the Tribunal and referred to herein.

4.2 The Subject Property is of block cavity construction with tiled pitched roof and dash render and stone facade to the front. It has a gross external area (GEA) of 10Dm. The Subject Property has a single garage of 17m<sup>2</sup>, and a garden.

4.3 The Capital Value Assessment of the Subject Property is £110,000. In arriving at the Capital Value Assessment figure regard was had to the assessments in the valuation list of properties considered comparable and also to market sales of

certain properties in the general locality. These comparables are set out in the Schedules to the "Presentation of Evidence" submitted on behalf of the Commissioner. There were a total of 3 comparable properties all situated in Craigadick Park.

4.4 The Capital Value Assessments of the Comparables were all unchallenged.

## **5. The Appellant's Submission**

The Appellant, in summary, made the following submissions:

5.1 The Capital Value Assessment of the subject property and the rate burden arising is too high as the subject property was bought by the appellant in 2005 for £50,000. The Appellant stated the property was in a poor state and he has carried out considerable modernisation to the subject property.

5.2 The Appellant stated that were he to sell the property today he would expect to realise £70,000- £75,000 which indicated the Capital Value assessment was too high.

## **6. The Respondent's Submissions**

In summary, the following submissions were made on behalf of the Commissioner:-

6.1 The Capital Value Assessment of the Subject Property was carried out in accordance with the legislation contained in the 1977 Order and in particular paragraphs 7 and 9-15 inclusive of Schedule 12 of the 1977 Order. In doing so, the requirement in Schedule 12 of the 1977 Order that "regard shall be had to the Capital Values in the Valuation list of Comparable hereditaments in the same state and circumstances" was duly observed.

6.2 When assessing Capital Value it is an average state of internal repair and fit out, having regard to the age of the hereditament and its locality.

6.3 The Comparables strongly supported the Capital Valuation.

6.4 The valuation date for Capital Valuations is 1<sup>st</sup> January 2005 (the Antecedent Valuation Date) and evidence relating to current market trends and values is of no assistance in arriving at an assessment for the subject property. The subject property is required to be "in tone" with the assessments of similar properties already in the valuation list. The current down turn in the property market is therefore not a factor that can be considered as part of the valuation process.

## **7. The Tribunal's Decision**

7.1 Article 54 of the 1977 Order enables a person to appeal to the Tribunal against the decision of the Commissioner on appeal as to Capital Value. In this case the

Capital Value has been assessed at the Antecedent Valuation Date of 1<sup>st</sup> January 2005 as a figure of £110,000. On behalf of the Commissioner it has been contended that figure is fair and reasonable in comparison to other properties and the statutory basis for valuation has been referred to and especially reference has been made to Schedule 12 to the 1977 Order in arriving at that assessment.

- 7.2 The Tribunal must begin its task by taking account of an important statutory presumption contained within the 1977 Order. Article 54(3) of the 1977 Order provides: *“On an appeal under this Article, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown”*. It is therefore up to the Appellant in any case to challenge and to displace that presumption, or perhaps for the Commissioner’s decision on appeal to be seen to be so manifestly incorrect that the tribunal must take steps to rectify the situation.
- 7.3 The Tribunal saw nothing in the approach adopted to achieve the initial assessment as to Capital Value, nor in the Decision of the Commissioner on appeal, to suggest that the matter had been assessed in anything other than the prescribed manner provided for by Schedule 12, paragraphs 7 (and following) of the 1977 Order. The statutory mechanism has been expressly referred to in the Commissioner’s Submissions to the Tribunal and the Tribunal notes the evidence submitted as to comparables and concludes that the correct statutory approach has been followed in this case in assessing the Capital Value.
- 7.4 The Tribunal then turns to consider whether the evidence put before the Tribunal or the arguments made by the Appellant are sufficient to displace the statutory presumption. The Appellant’s arguments have been summarised above.
- 7.5 The Tribunal having examined the facts of the matter and the arguments and submissions finds that there is insufficient evidence to support the Appellant’s Submissions. The Appellant has not displaced the statutory presumption that the valuation shown in the Valuation List in respect of the Subject Property shall be deemed to be correct until the contrary is shown. Accordingly the Tribunal’s unanimous decision is that the Commissioner’s Decision on Appeal dated 27<sup>th</sup> June 2012 is upheld and the Appeal is dismissed.

**Barbara Jemphrey, Chair**  
**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties: 19 February 2013**