

**NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED)
AND THE VALATION AND TRIBUNAL RULES (NORTHERN IRELAND) 2007
Case Reference: 5/13**

BETWEEN:

MR AARON IRWIN & MISS KELLY DOUGAN

Appellants:

-and-

THE COMMISSIONER OF VALUATION

Respondent:

NORTHERN IRELAND VALUATION TRIBUNAL

CHAIRMAN: MR KEITH GIBSON

MEMBERS: MR CHRIS KENTON FRICS; MRS NOREEN WRIGHT

INTRODUCTION

1. The appeal was heard on the 30th October 2013 at Bedford House, Bedford Street, Belfast by way of written submissions.
2. The subject property, namely 5 Lurganure Mews, Lisburn BT28 2TL is a detached house built in or around 2012. As per the unchallenged Statement of Case prepared by Mr Stuart Robinson of Land & Property Services, the property is situated in a rural area approximately 4.5 miles from Lisburn City Centre.
3. The house is of brick / block cavity wall construction, has a gross external area of 168.8 m², PVC double glazing, oil fired central heating, mains electricity, mains water and mains drainage. On the 25th January 2013 the property was first entered in the Valuations List with a capital value of £190,000. The appellants appealed this decision and on appeal, the Commissioner for Valuation made no alteration to the capital value assessment. The appellants have appealed said decision to this Tribunal.

THE HEARING

4. The Tribunal had before it the following documentation:
 - a) Valuation Certificate issued on the 28th March 2013;
 - b) the appellants' appeal received on the 19th April 2013;
 - c) a presentation of evidence by Mr Stuart Robinson of the LPS received on the 6th September 2013.
5. The appellants' appeal was considered on the papers on the above date. This notice confirms a decision of the Tribunal and contains the reasons in accordance with Rule 19 of the Valuation Tribunal Rules (NI) 2007.

THE LAW

6. The statutory basis for the appellants' appeal and the relevant factors to be considered in said appeal are as set out in the Rates (Northern Ireland) Order 1977, as amended by the Rates (Amendment)(Northern Ireland) Order 2006. Pursuant to Schedule 12, paragraph 7 of the 1977 Order, and more especially paragraph 7(i), the capital value of a hereditament is the amount which, subject to assumptions contained in paragraphs 9 to 15, the hereditament might reasonably have been expected to realise if it was sold on the open market by a willing seller on the relevant capital valuation date.
7. The relevant capital valuation date is the 1st January 2005.

THE APPELLANTS' SUBMISSIONS

8. The appellants' submissions were contained in their Notice of Appeal against the valuation for rating purposes and replicated verbatim as follows:

“£160,000 is the price we paid for the property. There are no street lights in our development.”

9. At this juncture, it is perhaps important to reiterate that the burden of proof rests entirely on the appellants to show that the entry in the Valuation List is incorrect, pursuant to Article 54 of the 1977 Order, as amended.

THE RESPONDENT'S SUBMISSIONS

10. The respondent identified four comparables:
 - a) 3 Lurganure Mews, Maghaberry, a property located beside the subject property and, as far as can be ascertained from the evidence submitted to the Tribunal, very similar to the appellants' property. This property was assessed as having a capital value of £190,000.
 - b) 25B Lurganure Road, Maghaberry, a detached house built in or around 1994 with a GEA of 162.2m² and a garage area of 21.2m². This property is located approximately

1 mile from the subject property. This property was assessed as having a capital value of £205,000.

- c) 44 Halfpenny Gate Road, Maghaberry, a privately built detached house built in or around 1994 with a double garage, located 1.5 miles from the subject property with a GEA of 169.2m² and a garage of 19.8m². This property was assessed as having a capital value of £200,000.
- d) 8C Gravelhill Road, Maze, a detached house built in or around 1996, with a double garage and a GEA of 162m² and a garage area of 25m². This property was assessed as having a capital value of £210,000.

THE TRIBUNAL'S FINDINGS

- 11. No comparables were adduced by the appellants. The point made by the appellants, namely that their property had been purchased for £160,000, is irrelevant, for the valuation date is not the date upon which the appellants purchased the property, but the relevant capital valuation date, which is as aforementioned, the 1st January 2005.
- 12. No comparable sales evidence was produced by the appellants or the respondent and the respondent therefore relied entirely on the tone of the list. Paragraph 7(2) of Schedule 12 of the 1977 Order makes clear that, 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 has been revised ("the tone of the list").
- 13. From a careful examination of the comparables, it is clear that all the properties, (with the obvious exclusion of the neighbouring property), which are valued higher than the subject property, have the benefit of an external garage.
- 14. There have been no challenges to any of the capital valuations in respect of the four comparables and the Tribunal is therefore satisfied that the tone of the list has been well set.
- 15. The Tribunal finds there has been no justification for interfering with the decision of the Commission for Valuation and the appeal is dismissed.

Mr K Gibson, Chairman.
NI Valuation Tribunal
29th November 2013