

**NORTHERN IRELAND VALUATION TRIBUNAL  
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED)  
AND THE VALATION AND TRIBUNAL RULES (NORTHERN IRELAND) 2007  
Case Reference: 9/16**

**INGA DOUGLAS - Appellant**

**and**

**THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - Respondent**

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**NORTHERN IRELAND VALUATION TRIBUNAL CHAIRMAN – Mr Keith Gibson B.L.**

**MEMBERS – Mr Robert McCann; Mr David McKinney FRICS**

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**Introduction:**

1. This Appeal, by way of written submissions only, took place on the 3<sup>rd</sup> May 2017 at the Tribunal's Hearing Centre, Royal Courts of Justice, Chichester Street, Belfast, BT1 3JF.
2. The Appellant is the owner of property situate at 22 Ardnallevy Park, Comber, Co Down, a new build property, detached, with a gross external area of 130m<sup>2</sup>. The property, from the photographs provided to the Tribunal, is a well-appointed, well-constructed building located just outside the village of Comber. Notably, in the context of the Appellant's appeal, the property does not have a garage. On the 9<sup>th</sup> June 2016, the District Valuer entered the property onto the valuation list with a capital value of £235,000. The Appellant appealed the valuation on the grounds that the subject property was purchased on the 31<sup>st</sup> March 2016 for the sum of £190,000 and that her previous house at 24 Killinchy Road was a much larger property with two garages and a much larger garden. In essence, one of the appellant's complaints was that in downsizing she expected her rates bill to be smaller.
3. The appeal lodged against the District Valuer's decision was refused by the Respondent and, thereafter, on the 29<sup>th</sup> July 2016, the Appellant appealed the decision to this Tribunal. The grounds of the Appellant's appeal can be found in her Notice but essentially pertain to two main heads;
  - (i) That there was an anticipation that her rates would reduce as she was down-sizing.
  - (ii) That a neighbouring property, namely number 20 Ardnallevy Park was sold at approximately the same time as the Appellant purchased her property and the sale price was some £199,950 but it has the benefit of a larger plot with the option to add a garage. The Appellant also produced two comparables, namely 2 Glenside, Comber, BT23 5HP, a three bedroom, detached property, apparently of similar size and 8 Londonderry Park, Comber, a similar three bedroomed property, presumed to be in the same location.
4. The Respondent, in its response, identified three comparables, namely:
  - (i) 20 Ardnallevy Park, Comber (as far as could be ascertained, an absolute identical property to the Appellant);
  - (ii) 18 Ardnallevy Park, Comber (again, a similar property, although 20 square metres larger);

- (iii) 24 Ardnalvalley Park, Comber (again, a property in the same location as 18 Ardnalvalley Park, Comber and 20 square metres larger).

In respect of 20 Ardnalvalley Park, Comber, the capital value was £235,000 and in respect of 18 Ardnalvalley Park and 24 Ardnalvalley Park, the capital value was determined at £255,000. There has been no challenge to any of the valuations save for the Appellant's. The Respondent, in its reply to the appeal, unsurprisingly relies on the tone of the list and also on the fact that the size of a plot or the surrounding land, upon which a property is located, is not normally considered as relevant.

### **Decision**

5. The comparables which were supplied by the Appellant appear of extremely recent vintage, i.e. within the past 1 to 2 years and, quite obviously, do not relate to the relevant capital valuation date being the 1<sup>st</sup> January 2005 (the antecedent valuation date). These comparables can therefore be discarded. In consideration of the comparables produced by the Respondent, the Tribunal is of the decision that these comparables provide a ready reckoner in respect of the capital value of the subject property. They are similar in shape and construction and, in respect of GEA, number 20 is absolutely identical. There has been no challenge to the capital values in respect of each of the properties and, in the circumstances, the Tribunal is satisfied that the tone of the list is established.
6. This leaves for consideration, the consideration of the area required for a garage. It is conceivable that two identical properties of similar age, size and construction may well have their capital influenced by larger extensive grounds which may well provide justification for adjustment of a comparable. To do so, however, the difference in areas would have to be significant and have clear influence on the capital value. Here, there is nothing whatsoever to suggest that the difference is of such significance that it would lead to a reduction or allowance, and certainly no evidence was provided to that effect.
7. Even if the above conclusion is incorrect, the Tribunal is unconvinced by the Appellant's contention that it is impossible to construct a garage on her plot as opposed to number 20. The evidence before the Tribunal submitted by the Respondent indicates that, assuming an average size car to be 1.8 metres wide, there is sufficient place within the plot, measuring approximately 450mm in which to build a supporting wall for the garage and sufficient space for door access (800mm) and passenger side clearance (300mm). This evidence was not challenged by the Appellant and, in the circumstances, the Tribunal is not convinced that the contention put forward by the Appellant, namely that there is insufficient room to construct a garage, can be sustained.
8. Indeed, on the photographs supplied to the Tribunal by the Respondent, situate to the left of the Appellant's property is a car which is quite clearly parked within the curtilage of the subject premises.

### **Decision**

9. It is therefore the unanimous decision of the Tribunal that the appeal be dismissed.

**Signed Keith Gibson B.L. – Chair**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties – 25<sup>th</sup> May 2017**