

NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1997 (AS AMENDED) AND
THE VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007

CASE REFERENCE: NIVT 52/12

BRYAN HERON

Appellant

and

COMMISSIONER FOR VALUATION FOR NORTHERN IRELAND

Respondent

Date of Hearing: 11th December 2012

Chairman: Francis Farrelly LLM

Members: Ms.Siobhan Corr, MRICS and Patrick Cumiskey

Decision and Reasons

1. The property which is the subject of the appeal is 92 Bravallen Road, Leck, Ballymoney, BT53 7DU.
2. The appellant has appealed the Commissioner's decision effective from 1st April 2012 whereby the subject property has been given a domestic capital value of £245,000.00.
3. In considering the appeal we have considered the correspondence between the parties and the Tribunal and the respondent's Presentation of Evidence.

The Relevant Law

4. In appealing the burden of proof is upon the appellant to show by the ordinary civil standard of proof, the balance of probabilities, that the respondent's decision is incorrect in law or fact. 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.
5. The statutory provisions are the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 (hereinafter referred as the 2006 Order').
6. Article 2 (2) of the 1977 Order defines a hereditament:

“hereditament means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in a valuation list”.

7. Schedule 12 of the 1977 Order provides:

7 (1) subject to the provisions of this Schedule, for the purposes of this Order the capital value of hereditament shall be the amount which, on the assumptions mentioned in Paragraphs 9-15, 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 hereditament for the purpose of any provision 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.

8. Paragraph 12(1) refers to the statutory assumption that:

“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.

Issues arising

9. There is no dispute that the property constitutes a hereditament liable for rates. The dispute relates to its value at the relevant time.

10. The property is in the countryside approximately three miles outside Dunloy. It formerly was a farmhouse built pre 1919 and following a recent extension its assessed capital value increased from £115,000 to the current £245,000. Access is via a shared lane with several other properties.

11. The property consists of five bedrooms and the total area is 320m². It has a detached garage of 60.5m² and is in a state of average external repair.

12. As comparators the respondent referred to four other properties located in the general area. Like the appellant's property they are in the same proximate rural location and have been renovated rather than new build:

- 2 Tullaghans Road is two and a half miles away. It was built in 1955. It also is a five bedroom house, though bigger at 345m². It has a garage at 52m² and an outbuilding at 52m². It has a standard driveway access and is valued at £270,000. It was built pre 1919 and has been renovated and extended.
- 155 Finvoy Road is just over three miles away. It also is pre 1919 construction and has been renovated. It has four bedrooms and is

327m² with a detached garage at 62.80m² and has a standard driveway access.

- 143 Finvoy Road is three and a half miles away and is 2.5 storeys at 330.70m² with no garage. It also is pre 1919 and has been renovated. It has a good lane access. It is valued at £245,000 before an agricultural allowance is made.
- 49 Vow Road is six and a half miles away and consists of seven bedrooms and measures 316m² and has no garage. Again, it is pre 1919 with partial renovation. It has standard access and is valued at £220,000 before an agricultural allowance.

13. In a rural setting it is difficult to have near identical comparators. The houses selected are individual but broadly similar in size and in the general area. The houses on the shared lane are not comparable in terms of age, type or size.

14. A common feature of all the comparators is good access whereas the access to the subject property is difficult as shown on the location map as it involves the use of a loose stone lane shared with several properties. It is our view that this has not been adequately reflected in the valuation. It is very difficult to assess how much this detracts from the value. Looking at matters in the round and based on the values of the houses used for comparison our view is that the valuation should be reduced by £5000 to £240,000.

15. The appellant has suggested other properties for comparison. In our view these are not reliable comparators as three of the properties are on the Portrush Road in the town. We have been supplied with a photograph of 41 Bravallen Road. The respondent considered this property and noted it was 1.5 miles away, a new build and smaller at 290.59m². It has good lane access. It is valued at £225,000. It appears the best comparable of the four suggested by the appellant but we agree the properties chosen by the respondent best reflect the general tone.

16. The unanimous decision of the Tribunal is that the appeal is allowed to the extent the capital value is put at £240,000 instead of the respondent's value of £245,000.

Francis Farrelly, Chair
Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 11 March 2013