

**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: NIVT 27/21**

**MR WAYNE OLIVER & MS MAIREAD DALY - APPELLANTS**

**AND**

**COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT**

**Northern Ireland Valuation Tribunal**

**Chairman: FJ Farrelly Esq.**

**Members: Mr Brian Reid FRICS and Ms Noreen Wright**

**Date of hearing: 29 November 2021**

**DECISION**

The unanimous decision of the tribunal is that the Decision of the Commissioner of Valuation for Northern Ireland giving as extended completion date of the 17<sup>th</sup> July 2020 is upheld and the appellants appeal is dismissed .

**REASONS**

**Introduction**

1. This appeal relates to the appellants property at 40 Glenburn Road Belfast. On 5 November 2016 the district valuer was advised the property was undergoing renovation works. On the basis it was temporarily incapable of occupation its liability for rates was suspended from 1 November 2016.
2. On 20 January 2020 the property was inspected, by a Mr Gerard Fitzpatrick, surveyor, on behalf of the respondent. A completion notice was issued effective from 21 April 2020. At the time of inspection, the property had been roofed and was weathertight with a pitched slate roof and PVC double glazing. External doors had been fitted. The internal work required completion.
3. On 25 February 2020 the appellants appealed on the basis Mr Oliver had been unwell since July 2018 and the Covid outbreak had delayed completion.

4. On 2 December 2020 the Commissioner of Valuation issued a notice. The Commissioner considered the completion order which was until 21 April 2020 and extended the order effective until 14 July 2020.
5. On 20 April 2021 the appellant appealed that decision.
6. The property is a semidetached two-storey house built in around 1930. Its habitable space was estimated at 155 m<sup>2</sup>. Planning permission for the construction of a two-storey extension was granted in June 2017. Photographs taken on 22 January 2020 show the extension.
7. The appeal has been heard on the papers.
8. Mr Gerard Fitzpatrick has prepared a document entitled 'Presentation of Evidence' which is dated 23 September 2021. He cites the decision of Robert Patton -v- Commissioner of Valuation (NIVT 5/18) which in turn referred to Moffett and COV 15/12. The latter held that the personal circumstances of an appellant should not be taken into account. The test was whether the building work was capable of completion within the time specified by a competent builder with access to finance, labour and materials. He refers to the gradual reopening of suppliers and construction sites from early May 2020 with full opening by January 2021. Subsequent restrictions have not resulted in the same level of disruption.

### Conclusions

9. We are in agreement with the points made by Mr Fitzpatrick. The photographs indicate the external work was completed by the time of his visit. The internal work had yet to be completed and the property could be described as being in a shell state. However, the property was not particularly large, and we find the time scale envisaged reasonable. We appreciate there was some restriction in supply during the early stages of Covid but agree that things had opened up sufficiently to meet the target completion date. The appellant's personal circumstances cannot be taken into account. Consequently, the appeal is dismissed.

**Chairman: F J Farrelly Esq**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to the parties: 17 May 2022**