

**NORTHERN IRELAND VALUATION TRIBUNAL  
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED)  
AND THE VALATION AND TRIBUNAL RULES (NORTHERN IRELAND) 2007  
Case Reference: 13/16**

**BERNARD SHEPPEE - Applicant**

**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, was considered 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 70 Chancellors Hall, Lisdrumliska, Newry, Armagh, BT35 8WJ. The property itself is a self-contained ground floor apartment built in or around 2011 with a net internal area of 74m<sup>2</sup>. From the photographs and description provided by the Appellant and Respondent, the property is well appointed and of modern construction. On or about March 2012, the property was entered into the valuation list with a capital value of £160,000. The Appellant thereafter appealed to the District Valuer for revision of the valuation list and his appeal was allowed with the capital value being reduced to £150,000. Some four years then passed however, and in or about August 2016, a further application was made by the Appellant for revision of the valuation list, however this appeal was unsuccessful. The Appellant thereafter appealed to the Commissioner of Valuation, who again refused his appeal.
3. Thereafter, in October 2016, he appealed to the Northern Ireland Valuation Tribunal. It is acknowledged that his appeal was out of time; however, pursuant to an Order dated the 18<sup>th</sup> November 2016, the Tribunal permitted an extension of time to allow and permit the Appellant's appeal. The grounds for the Appellant's appeal were stark and related to two other properties which the Appellant owned, one in Newry and another at Dromore Court, Warrenpoint. The Appellant's appeal can be encapsulated in an extract from his Notice of Appeal which recited as follows:

*"I am of the opinion that the valuation should have taken into account similar properties in the South Down area and not just on the Chancellors Hall development."*
4. What is implicit in the Appellant's Notice of Appeal, is that he is complaining about the comparators utilised by the Respondent in determining the capital value. By way of comparison, the Respondent identified the following comparators:
  - (i) 72 Chancellors Hall – property identical to the Appellant's apartment, save that it has slightly larger internal area of 77m<sup>2</sup> and a capital value of £150,000.
  - (ii) 74 Chancellors Hall – a first floor apartment with identical internal area and a capital value of £155,000.
  - (iii) 5 Malinmore Mews, Newry – a similar property with identical size of 74m<sup>2</sup> and a capital value of £150,000.

- (iv) Apartment 11, San Jose Apartments, Newry – a first floor apartment with a slightly larger internal area of 76m<sup>2</sup> and a capital value of £155,000.
  - (v) Apartment 5, San Jose Apartments – a ground floor apartment with a slightly larger internal area of 76m<sup>2</sup> and a capital value of £155,000.
5. No details were given in the Appellant's appeal as to the two comparables, however, research by the Respondent indicated that;
- (i) In respect of the first comparable cited by the Appellant, namely 13 Lucerne, this was a semi-detached house with a gross external area of 106m<sup>2</sup>.
  - (ii) 2 Dromore Court – an apartment not located in Newry but five miles away in the town of Warrenpoint and with an internal area of only 54m<sup>2</sup>.
6. The contention on behalf of the Respondent was that neither of the properties cited by the Appellant were useful comparables.

### **Findings**

7. In ascertaining the value of any comparable, one looks to a property which is in the same state and circumstances as the subject property. The most obvious comparables in this particular instance are comparables which are located in the same building / development as the subject property. Here the Respondent has been able to identify two such properties, namely those contained at 72 Chancellors Hall and 74 Chancellors Hall. 74 Chancellors Hall appears to be absolutely identical to the subject property in respect of size, save that it is on the first floor as compared to the ground floor.
8. Generally the benefit and use of comparables as a guide to value is that, once a suitable comparable is established and tone established, the value of the subject property can be increased or decreased depending on features or characteristics which make one property more valuable than the other. Quite obviously, if the comparable has features which make it more valuable than the subject property, then the capital value of the subject property should be adjusted downward, however, if the subject property has features or characteristics which make it more valuable than the comparable, then the subject property value should be adjusted upwards.
9. In this particular instance, the comparable at 74 Chancellors Hall is on the first floor and is thus subject to a slightly higher capital value in the sum of £155,000. The first floor apartment at 72 Chancellor's Hall has a slightly larger internal area of 77m<sup>2</sup> but has a capital value of £150,000. It is unclear to the Tribunal why there should be a distinction between the two properties especially when, in context, number 74 Chancellors Hall, Newry has a smaller internal area than 72, but yet is valued at £5,000 more. Whatever the position, however, it is clear that the range of values for the Appellant's property is in the range of £150,000 - £155,000. Whilst, therefore, there may be scope to argue that the capital value of the property is represented by a figure somewhere between £150,000 - £155,000, the Tribunal, in exercising its discretion, is not convinced that the Appellant has made his case out for a revision downwards of the list and therefore dismisses the appeal.

**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**