NORTHERN IRELAND VALUATION TRIBUNAL THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND THE VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007 CASE REFERENCE NUMBER: NIVT 11/16

ROBERT TODD - APPELLANT AND COMMISSIONER OF VALUATION FOR NORTHERN IRELAND RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Michael Flanigan
Members: Philip Murphy, Valuer and David Rose, Lay

Date: 5 April 2017

DECISION AND REASONS

- 1. The Appellants and the Respondent did not appear and relied upon their written submissions only.
- The subject property ("the property") in this appeal is situated at 150 Moyarget Road Ballycastle. The property is owned by the appellant.
- 3. The Appellants submitted an appeal against a capital valuation of £165,000.
- 4. The Respondent had assessed the property as having a capital valuation of £185,000 and applied a reduction of 10% for difficult access from a "poor, shared lane". The appellant had assessed the capital valuation of the property as £100,000.
- 5. The evidence of the appellant, which was unchallenged, was that the lane was in a poor condition and was shared with four landowners and one additional house owner. The Respondent relied upon the capital valuation of various comparable properties.
- 6. For each of the comparables submitted the access was described as "standard" whereas the access to the subject property was described as "difficult". The Tribunal was satisfied on the basis of the comparables furnished that the starting capital valuation of £185,000 was correct. The

remaining issue for the Tribunal was to determine what allowance should be made for the difficult access to the property.

7. The Respondent gave examples of other properties for which an allowance had been made. Some properties with shared access had an allowance of 5%. A property with a long poor lane had an allowance of 5%.

8. The Respondent described the subject property as having a "shared, long and poor laneway" and giving 5% for each aspect, gave a total allowance of 10%.

9. The view of the Tribunal was that a long laneway that was both in poor condition and shared with other landowners would have a greater effect on the capital valuation of a property than merely adding a 5%allowance for each. In other words that the effect of the combination on capital valuation was greater than the sum of the parts.

10. The decision of the Tribunal was that the correct allowance for the long shared laneway, in poor condition was 15%. The Tribunal applied that allowance to the capital valuation of £185,000 and rounded the resulting figure down to £155,000.

11. The Tribunal grants the appeal and directs that the entry in the valuation list be amended to £155,000.

Michael Flanigan, Chairman Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 9th May 2017