LANDS TRIBUNAL FOR NORTHERN IRELAND

LANDS TRIBUNAL & COMPENSATION ACT (NORTHERN IRELAND) 1964

IN THE MATTER OF AN APPEAL

VR/3/2001

BETWEEN

A-WEAR LIMITED - APPELLANT

AND

THE COMMISIONER OF VALUATION – RESPONDENT

Re: Unit 22/23, The Quays Shopping Centre, Newry

Lands Tribunal - Mr M R Curry FRICS IRRV MCI.Arb Hon.FIAVI

Belfast – 12th February 2003

1. This appeal concerns the valuation for rating purposes of a shop occupied by the appellant A-Wear Limited ('A-wear') at unit 22/23, The Quays Shopping Centre ('the Quays'), Newry.

2. The Quays is an enclosed shopping centre that opened in 1998/99. It comprises a central mall with about 30 ground floor units and includes a food store and a department store at opposite ends of the mall. On the upper floors there is a food court, hairdressers and a 9 screen multiplex cinema. Outside the buildings there is a 1,300-space car park. The subject is located on the main mall.

3. The Quays has its main access from Bridge Street directly opposite the main entrance to another shopping centre - the Buttercrane Shopping Centre ("Buttercrane"). Buttercrane had been open for many years before the Quays and been extended in 1998.

4. Stewart Beattie BL appeared on behalf of the Appellant; Nicholas Hanna QC appeared on behalf of the Respondent ('the Commissioner'). Both made written submissions after the Hearing. Mr Nicholas Rose gave expert evidence on behalf of the appellant. Mr Gary Sloan gave expert evidence on behalf of the respondent. Both are Chartered Surveyors with long experience in rating. In Mr Rose's case he had

experience of a wide range of commercial properties in England, Scotland, Wales, Northern Ireland and the Republic of Ireland.

The Relevant Statutory framework

5. Schedule 12 Part I of the Rates (Northern Ireland) Order 1977 ('the 1977 Order') provides:

"1. Subject to the provisions of this Schedule, for the purposes of this Order the net annual value ['NAV'] of a hereditament shall be the rent for which, one year with another, the hereditament might, in its actual state, be reasonably expected to let from year to year, the probable average annual cost of repairs, insurance and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes or public charges (if any), being paid by the tenant.

2.(1) Subject to sub-paragraph (2), in estimating the net annual value of a hereditament for the purposes of any revision of the valuation list, regard shall be had to the net annual values in the valuation list of comparable hereditaments which are in the same state and circumstances as the hereditament whose net annual value is being revised." ('the Tone of the List rule')

Sub-paragraph (2) is not relevant.

6. This is an appeal from a decision of the Commissioner to the Lands Tribunal under Article 54 of the Order, which further provides:

"(1) Any person, other than the Department, who is aggrieved by the decision of the Commissioner on an appeal under Article 51 or by an alteration made by him in the valuation list in consequence of such a decision may appeal to the Lands Tribunal, and the Lands Tribunal may make any decision that the Commissioner might have made and, if any alteration in the valuation is necessary to give effect to the decision, may direct that the valuation list be altered accordingly.

(2) On an appeal under this Article, the valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown" ('the presumption of correctness').

7. And, although not provisions to which either party referred, Article 39A. (1) provides:

"(1) Any net annual value to be ascribed to a specified hereditament in [a valuation list containing a general revaluation of hereditaments] coming into force on 1st April in any year shall be ascertained by reference to such earlier time as the Department may by order subject to negative resolution specify, but on the assumption that at the time specified in the order the hereditament was in the same state and circumstances as at the time when the list comes into force."

8. And, on an appeal to the Commissioner, Article 52 provides:

"(4) After completing his review, the Commissioner shall make such decision with respect to the manner in which the hereditament in question is to be treated in the valuation list as appears to him to be proper; and where the treatment requires an alteration in the valuation list the Commissioner-

(a) shall alter the valuation list accordingly; and

(b) may make such alteration in the valuation list in relation to any comparable hereditament which is in the same state and circumstances as the first-mentioned hereditament as appears to him to be necessary in order to render the valuations of that hereditament and the first-mentioned hereditament proportionate and uniform."

The Issues

9. In Mr Sloan's view the best comparable evidence is that of other units from within the Quays and this evidence clearly supports the existing valuation of £54,250 NAV, which represents £420 psm Zone A, as being correct.

10. Mr Rose said that he was challenging the level at which the shop units in the Quays centre had been entered into the Valuation List ('the List') in comparison to the assessment on comparable properties at Buttercrane. Mr Rose valued the subject at £38,800 NAV, which represents £300 psm Zone A as compared with Buttercrane at £420 psm Zone A.

11. Both parties accept that the existing NAV of the subject is consistent with the general level of values of the other hereditaments in the Quays ('the Quays comparables'). There is a presumption that the Quays comparables are correct (Article 54) and, in the view of the Tribunal that includes correctness in law as well as reliability for purposes of comparison.

12. It appears to the Tribunal that the fundamental issues raised by this appeal are:
    - can Quays comparables be used as comparisons if they are under challenge;
    - whether the presumption of correctness of the directly comparable hereditaments in the Quays been displaced,
        - as a matter of reliability; and/or
        - as a matter of law?

Can Quays comparables be used as comparisons if they are under challenge?

13. By the time of the District Valuer's decision (October 2000) there were 20 units plus the subject in the List. Leaving aside the subject:
    - 17 were not under challenge;
        - 12 of the new entries in the List had never been challenged;
        - 5 had been refused on appeal to the Commissioner; and
            - 2 of these (Boots and Index) had been further appealed to this Tribunal but the appeals had been withdrawn.
    - 2 others (Burger King and Claire's Accessories) were the subjects of new (same time as subject) applications for revision to the District Valuer, having previously been entered as part of the first batch of 10 in October 1999; and
    - 1 (Monsoon) was still on appeal to the Commissioner.

14. Over the next year or so, 12 of the ratepayers in the Quays made fresh applications for revision to the District Valuer. The present position is that this is now one of some 18 outstanding applications and appeals on shop units at the Quays.

15. Mr Rose pointed out that most of the assessments in the Quays were now under appeal and suggested that the Tribunal had accepted - in Neville Byford v Commissioner of Valuation (1978) VR/38/1977 ('Ards') at Ards Shopping Centre – that assessments under appeal could not be used in evidence. So, it would follow that the focus of the Tribunal's search for comparables should be outside the Quays i.e. at Buttercrane.

16. The Tribunal does not agree.

17. In Ards both experts had agreed it was improper to compare the first entry of the subject premises with the other first phase assessments in the Ards Centre because the majority were under appeal. The Tribunal accepted this attitude while reserving its views in light of the observations in Thomas Scott & Sons (Bakers) Ltd v Davis (VO) 16 RRC 30. In Scott the Lands Tribunal for England & Wales:
    - rejected the tactical use of proposals e.g. to exclude comparables with the aim of sabotaging appeals;
    - rejected a proposition that the assessment of the comparable be treated as correct until it be found incorrect; and
    - in rejecting the comparable, held that the exclusion from consideration goes to weight rather than because it was required to be rejected as *sub judice.*

18. This Tribunal agrees with Scott but, in this jurisdiction:
    - notes that either party would have recourse to the tactical use of Applications; and
    - will return to the question of the presumption of correctness.

19. These are not challenges made when the first phase was entered and it was not suggested that the 2 made at the same time and the 12 later fresh challenges raised any question such as the correctness of the surveys. The Tribunal concludes that almost all of the challenges in this case are a tactical device to attempt to reopen the question of how this new centre should have been brought into the List, whatever the merits of the case. The Tribunal therefore does not agree with Mr Rose that in the context of this appeal, the other assessments in the centre cannot be used as comparables if they are under challenge.

As a matter of reliability, has the presumption of correctness of the directly comparable hereditaments in the Quays been displaced?

The relevant date

20. The Fourth General Revaluation ('the Fourth List') became operative on 1st April 1997 with an antecedent valuation date for non-domestic properties of 1st April 1995. The first lettings of units at the Quays were a year or more after first publication of the Fourth List.

21. The first 10 entries in the List for the Quays were made in October 1999. At the time only two ratepayers challenged the new entries. Their appeals to the Commissioner were refused in January 2000. One (Index) referred the Commissioner's decision to the Lands Tribunal but withdrew the appeal in April 2000.

22. The subject was first entered into the List along with 2 other units, after that, on 19th May 2000. At that stage, 11 others had previously been entered (10 above and one in March 2000). The ratepayer did not appeal.

23. Later, on 18th August 2000, the ratepayer made an application for revision. By that time a further 7 units had been entered in the List (in about June 2000). The District Valuer gave his decision by Notice dated 23rd October 2000. The ratepayer appealed to the Commissioner of Valuation.

24. The Commissioner of Valuation, by Certificate dated 18th May 2001 declined to alter the subject's valuation of £54,250. The ratepayer appealed against that decision to this Tribunal on 25th May 2001.

25. The Tribunal agrees with Mr Hanna that for purposes of this appeal the date at which the assessment is to be made ('the relevant date') is 23rd October 2000, being the date of the District Valuer's certificate: see Marks & Spencer PLC v Commissioner of Valuation [1990] VR/30/1986.

26. Marks & Spencer was an appeal about what was to be valued, not its value and the Tribunal is inclined to the view that a degree of flexibility is appropriate to the approach to valuation evidence and the evidence about circumstances should not be confined too closely to only that available at that date. By the time of the Commissioner's decision, in January 2000, on the appeals by Next and Index, on balance the evidence now before the Tribunal suggests there was a shift towards more tenants being given significant rent-free periods and there was a substantial incentive given in the case of A-Wear. That might have suggested a need for a reappraisal of the first phase assessments or, as part of Mr Rose's analysis appeared to suggest, a decline in values. It would have been a matter for consideration at the time but it would be mere conjecture on the part of the Tribunal at this time to speculate about what additional evidence there might have been and how it should have been interpreted.

First through the door

27. Although the presumption that assessments entered in the List are reliable may be displaced, the Tone of the List rule does add great significance to what those "first through the door" choose to do. The early days are important and the Tribunal agrees with Mr Hanna that the practical reality is that, if entries are not challenged, or if challenges are abandoned, the point will have been reached within a relatively short space of time at which it would have to be said that these settlements establish a reliable Tone of the List for the hereditaments in a location or category. At that stage, although still a question of balance, by virtue of paragraph 2 of schedule 12, a district valuer is almost obliged to apply that level. Skilled assessment based on proper research may justify an adjustment or allowance in individual cases, but the Tone of the List provision, although protecting ratepayers from unfairness resulting from inflation, does make anything other than a first phase challenge difficult.

28. The obligation to 'have regard' is a strong obligation but the Tribunal also accepts Mr Beattie's suggestion that "shall have regard" should not be interpreted to mean "shall follow slavishly", proper regard must be paid to other factors, if those factors are relevant and the use of other checks is not precluded (See McKeown Vintners Ltd v Commissioner of Valuation, VR/9/1985). The attention of the Tribunal was drawn to a number of cases in which it had expressed the view that expert's evidence based on careful research could support or displace schemes adopted by the Commissioner (see e.g Kennedy Entertainments Limited v Commissioner of Valuation, VR/27/2000 (the "Fantasy Island") and Northern Bank (VR/117/1999) at a General Revaluation. Mr Rose also drew attention to other cases where he had later achieved reductions although the ratepayer did not challenge the original assessment or it was agreed/accepted by another chartered surveyor. Although Mr Hanna pointed out that those were examples of where an adjustment was made to reflect a particular reason for departure from the general level not a challenge to the general level, the Tribunal accepts that where a group of entries is fixed at the same level, the requirement to have regard to comparables (i.e. each with each other) should not necessarily be fatal to a challenge: although there is a positive presumption of correctness, that only applies to an appeal to this Tribunal and that presumption may be displaced.

29. Mr Beattie suggested that a simplistic “first through the door” approach in fixing the NAV is unfair on any view. He went on to suggest that the VLA is, in effect, saying the Tone of the List rule combined with the presumption of correctness means that it can value a shopping centre (or even a whole class of property) incorrectly but, as soon as those assessments are entered in the List, they are then “in tone” with each other and can not be altered.

30. However, in the view of the Tribunal there is an opportunity for challenge. The statutory presumption of correctness of comparables does not apply when an application is made to the District Valuer, or on an appeal to the Commissioner: it is triggered only on an appeal to this Tribunal. If the Commissioner had concluded that, on balance, properly adjusted evidence, including fresh evidence from new lettings, was to be preferred as more reliable than the entries in the List then the Tribunal suggests he might have considered altering the List. He could then exercise his discretionary power under Article 52(4) to extend his decision to alter the List in respect of the appeals to “comparable hereditaments”.

31. The Tribunal in turn, making “any decision that the Commissioner might have made” – Article 54(2) - may consider altering the List and extending any decision to include “comparable hereditaments”.

A Question of weight

32. Mr Beattie suggested where the Lands Tribunal has been given the opportunity to consider the merits of an appeal then plainly the weight to be placed on those decisions, as comparables would be significantly increased. But, it does not follow that a third party decision (the Lands Tribunal in this case) on a question of amount of value (as opposed to a question of principle or law) should necessarily be considered more helpful as a comparison than a figure settled between or accepted by the parties or experienced valuers acting for the parties. Indeed, as Mr Rose appeared to suggest, an agreement with a consortium of retailers, represented by professional advisors, might carry the greatest weight.

33. Mr Rose criticised the failure of other valuers to meticulously analyse rents and rentalise incentives and support their challenges by comparing the general level of rents in the Quays with those in Buttercrane and applying that ratio to the NAVs in

Buttercrane ('the Ratio basis'). The Tribunal is impressed with the thoroughness with which Mr Rose prepared his analyses.

34. The Tribunal accepts Mr Rose's suggestion that ratepayers may decide not to pursue a challenge to their assessment because of cost or complexity or lack of worthwhile benefit. But very importantly, only 2 of the first phase had challenged their assessments. The Tribunal agrees with Mr Hanna that most ratepayers and/or their valuers at the Quays cannot have considered that the original assessments were excessive and unfair to a significant degree. At the relevant time, there was an outstanding appeal (by Monsoon) and there were on-going discussions regarding other outstanding valuations but by then:
    - 8 of the units had been the subject of challenges but 5 of these had already been abandoned;
    - only 3 units remained under appeal;
    - 12 of the units had never been the subject of any challenge and 6 of them had been in the List, unchallenged, for approximately one year; the rest for shorter periods;
    - the 2 closest comparables (Boots and Index) had been the subject of appeals to the Commissioner and further appeals to the Lands Tribunal, but both of these appeals had been withdrawn prior to 23rd October 2000; and
    - 3 firms of professional advisers, experienced in this field, represented clients who abandoned their challenges.

35. In the view of the Tribunal, by 23rd October 2000 a Tone of the List clearly had been established.

36. The question is whether, as a matter of reliability, the presumption of correctness of the directly comparable hereditaments in the Quays has been displaced. The Tribunal concludes that the Tone of the List at the Quays is so well established that it must be preferred to an approach based on comparison with Buttercrane.

37. However, that is not the same as finding that no weight should be attached to the conclusion indicated by the Ratio basis.

As a matter of Law, has the presumption of correctness of the directly comparable hereditaments in the Quays been displaced?

38. The way in which the Tone of the List is maintained in Northern Ireland is different from the way in which it has been achieved in England: compare schedule 6 of the Local Government Finance Act 1988 with paragraph 2 of schedule 12 of the 1997 Order. In particular, while the general philosophy is similar, in this jurisdiction the primary focus is on the NAVs of comparables.

39. At a general revaluation, paragraph 2 of schedule 12 does not apply. The Commissioner is required, in respect of each hereditament, to estimate the rent for which, one year with another, the hereditament might be reasonably expected to let from year to year on the terms of the hypothetical tenancy contemplated by paragraph 1 of schedule 12. The method used by the Commissioner at a general revaluation is to analyse evidence of actual rents at the valuation date (1st April 1995 for the Fourth List) and arrive at the rent for the hypothetical tenancy. That general level will be used as the basis for calculating the NAV for each class of hereditament in a particular locality.

40. The reason for introducing a Tone of the List requirement was to circumvent the recognised unfairness caused by the application of the decisions in Ladies Hosiery and Underwear Ltd v West Middlesex Assessment Committee [1932] 2KB 679 CA and Barratt and Others v Gravesend Assessment Committee [1941] 2KB 107, in circumstances where inflation in property values was occurring between general revaluations, and the corresponding Northern Irish decision in Commissioner of Valuation v Anderson [1922] IR 202, as explained by the Northern Ireland Court of Appeal in Ulster Bank Ltd v The Ministry of Finance for Northern Ireland [1923] 2KB 173, which was to similar effect. That is the mischief but there is no unique solution.

41. Here, where during the currency of a Valuation List it becomes necessary to alter the entry in the List in respect of a particular hereditament, or to include a new hereditament in the List, the District Valuer is, in theory, required to undertake the same exercise, in the sense that he has to estimate the rent that might reasonably be payable, on a letting from year to year, on the terms of the hypothetical tenancy. However in the case of a revision the District Valuer is obliged by paragraph 2 of schedule 12 to 'have regard' to the NAV's in the Valuation List of comparable

hereditaments which are in the same state and circumstances as the subject: that is the means by which the legislature in Northern Ireland has established the 'Tone of the List' requirement. Other solutions are possible: the same term is used in England and Wales but the machinery and effect is quite different.

42. In Trustees of Glenkeen Orange Hall v Commissioner of Valuation (VR/3/2001), the Tribunal considered the legislative purpose of paragraph 2 of schedule 12 at page 6:

> "… under the earlier 1946 Act scheme, if, for instance, circumstances affecting a whole class and/or locality had changed and would have affected rental values, the new circumstances could be taken into account and the valuations of the entire class changed. However, under the current scheme, the subject of revision would be in the same circumstances as others of that class and/or locality in the Valuation List and so its valuation must follow the existing Valuation List of that class and and/or locality."

43. A Zone A NAV of £420 per square metre was established for Buttercrane at the time of the fourth revaluation, and will have been based upon analysis of rental levels in Buttercrane as at 1st April 1995.

44. Since then changed economic circumstances generally and particular factors such as an extension and covered car parking at Buttercrane in 1998 had a beneficial effect on the attraction of that shopping centre. All of the units in that centre benefited from those changed circumstances, and real world rental levels in Buttercrane increased as a result. As those changed circumstances affected the whole of that centre/locality it would not have been correct to revise the entries in the List relating to any of the existing hereditaments in Buttercrane to reflect the effect of those changes: the effect of those changes should only be reflected at a General Revaluation.

45. The general level of NAV of the original units provided the benchmark (the Tone of the List) for valuation of units in the same state and circumstances. So when the List was revised to enter the new units of the extension at Buttercrane into the List, as the general level was well settled, the Tone of the List rule effectively required the district valuer to value the new units in Buttercrane at a Zone A NAV of £420 per square metre, which he did.

46. The Quays opened for business in 1999. The District Valuer valued the Quays at the same level as Buttercrane: a total of nine units were entered in the List for the first time in October 1999 at a Zone A NAV of £420 per square metre.

47. Both experts accepted that Buttercrane was then the best comparable for the Quays.

48. The District Valuer considered that the Buttercrane rents were a product of current circumstances that were dramatically different to the economic climate that prevailed at the date the Fourth List was effective. He considered that units in the Quays were comparable with units in the **original** Buttercrane Centre (which had been entered in the List at fourth revaluation at a Zone A NAV of £420). He based his valuation of the new units at the Quays on what they would have been valued at had they been in existence at the time of the preparation of the Fourth Revaluation List and entered them in the List accordingly. In effect he analysed the comparables as being in what was a hypothetical locality: a locality that disregarded such factors as the extension and covered car parking. He analysed Buttercrane as it would have been at the time of the Fourth Revaluation. Some appealed and, although the Tribunal does not know whether the valuation approach was questioned or not, the Commissioner promptly rejected the appeals.

49. On behalf of the Commissioner it was suggested that the correct approach was to adopt the Tone of the List "as it was established at the time when the new List was issued"; but paragraph 2 of Schedule 12 requires that

> "regard shall be had to the net annual values in the valuation list of comparable hereditaments which are in the same state and circumstances as the hereditament whose net annual value is being revised."

50. The Tribunal does not agree with this interpretation and application of schedule 12 in the context of the bringing into the List of this new centre, which is accepted to have a comparable centre nearby. The interpretation strays too far from the plain and unambiguous language of the Order - the comparison clearly is intended to be with the present, not with the past and the Schedule does not provide for any assumption that comparables are in a state and circumstances different from those at the relevant time. In this jurisdiction what is termed the 'Tone of the List' rule might have been more correctly termed the 'Tone of the Comparables' rule.

51. The requirement of Article 39A. (1) to ascertain an NAV by reference to an earlier time applies only to a new Valuation List containing a General Revaluation of hereditaments and the contrast between the language of this Article and the Schedule is clear.

52. An NAV fixed at revaluation or even later may, with the passage of time, become the benchmark for very different states and circumstances. From a practical point of view, the ratepayers of the shops in the Quays are competing commercially with those in Buttercrane and it is clearly unfair to value those in the Quays at a level that does not reflect the actual relative value. Further, if the Quays had been identical with the improved and extended Buttercrane, that interpretation would lead to the absurdity that the Quays would have to be valued not at the same level as Buttercrane but instead at a higher level, on grounds that the units there were now superior to the units in the **original** Buttercrane Centre.

53. The Tribunal concludes that the original assessments at the Quays were made on the basis of an incorrect interpretation of the law and the presumption of correctness of the directly comparable hereditaments in the Quays is therefore displaced.

On balance, does the expert valuation evidence show that the original assessment was too high and ought to be reduced?

54. Mr Rose suggested that the general level in Buttercrane shows that the general level of NAVs at the Quays is excessive; and the correct approach to apply the Ratio basis by meticulously comparing the general level of rents in the Quays with those in Buttercrane and applying that ratio to the NAVs in Buttercrane.

55. The Tribunal accepts that the use of comparative rental evidence may provide a guide; the questions are whether such an assessment is appropriate and proper and how much reliance should be placed on it in particular circumstances.

56. The Tribunal encourages research into rents in the real world to be applied in rating and Mr Rose's analysis of the more recent incentives and rents paid in the Quays is carefully researched and compiled. But rents may go down as well as up and the Tribunal has reservations about the helpfulness of the later evidence.

57. In considering the time of the first phase assessments, in October 1999, it is important to look at the evidence from that time. There is no evidence before the Tribunal of significant incentives in 8 of the cases; but perhaps not unexpectedly, Next was given substantial incentives and Index was given a significant rent-free period. But it would be a dangerous assumption on the part of the Tribunal to conclude that there were incentives in other cases.

58. But, although Mr Rose was unable to establish whether there had been significant incentives offered in most of the first wave cases at the Quays, at Buttercrane the 4 open market lettings between Feb 1998 and August 1998 (£780 to £830), and 9 rent reviews mostly at August 1998 (£738 to £870) would suggest that it then enjoyed a significantly higher general level of rent than the Quays (at 1999, Mr Rose said £616, Mr Sloan £644).

59. Initial rents in a new shopping centre tend to be somewhat volatile and perhaps particularly so in this case where the new centre is competing head to head with an adjoining, recently extended larger centre. The Tribunal accepts the province wide figures of ratios between rents and NAVs as no more than a broad illustration of variations, not a valid approach to positive valuation. Sometimes rents may be agreed but a centre may fall short of expectations. On the other hand, an example was given where it was suggested that initial rents were low and unreliable because of the amount of a government clawback that would be triggered. Slavish adherence to the resultant ratio should not replace valuers' judgement.

60. The Tribunal concludes that the superior attractions of Buttercrane (including larger scale and superior car parking) are supported by analysis of rents and that strongly supports the case for a lower general level of assessment at the Quays.

61. In Mr Rose's opinion the level should be £300 instead of £420 but most of his detailed evidence, although carefully prepared and reliable, was from a much later time. The Tribunal adopts £345 psm Zone A.

Conclusion

62. The Tribunal concludes that the Quays comparables may be used as comparisons although they are under challenge. There is a presumption that the Quays comparables are correct and, in the view of the Tribunal that includes correctness in law as well as reliability as a matter of valuation. Although the settled state of the Quays comparables would otherwise outweigh and displace reliance on the Buttercrane comparables, the original assessments were made on the basis of an incorrect interpretation of the law; and on balance, the expert valuation evidence shows the original assessments to be incorrect. In these exceptional circumstances of a mistake in law, the Tribunal can and should alter the valuation of the subject and the comparables.

63. The Tribunal concludes that the assessment should be reduced from £54,250 to £44,608.50, say £44,600 NAV.

64. The parties are invited to consider appropriate figures for comparables in the same state and circumstances.

ORDERS ACCORDINGLY

19th May 2003

Mr M R Curry FRICS IRRV MCI.Arb Hon.FIAVI
LANDS TRIBUNAL FOR NORTHERN IRELAND

<u>Appearances</u>:-

Appellant - Mr Stewart Beattie BL instructed by Mr Nicholas Rose, Chartered Surveyor of Gerald Eve.

Respondent - Mr Nicholas Hanna QC instructed by the Departmental Solicitor's Office.