

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 1/22

David Wasson – APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Francis J. Farrelly

Members: Timothy Hopkins and Robert McCann

Date of hearing: 18th October 2022

DECISION

The unanimous decision of the tribunal is that the Decision of the Commissioner of Valuation for Northern Ireland is upheld, and the appellant's appeal is Dismissed.

REASONS

Introduction

1. This is a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended ("the 1977 Order").

The Law

2. The statutory provisions are to be found in the 1977 Order as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). The tribunal does not intend in this decision to set out the statutory provisions of article 8 of the 2006 Order, which amended article 39 of the 1977 Order as regards the basis of valuation, as these provisions have been fully set out in earlier decisions of this tribunal. All relevant statutory provisions were fully considered by the tribunal in arriving at its decision in this matter.

The Tribunal's Decision

3. Mr Wasson owns and occupies 21 Hillcrest Villas, Newtonabbey. This is a detached property. The house was constructed post 1990 in what was the garden of his former home at 304 Doagh Road. For rating purposes, a capital value of £160,000 has been placed upon the property. The appellant believes the correct figure for rates should be £600.

4. The property had originally been valued at £185,000 but was then reduced on 21 December 2021 to £160,000 to reflect the small site occupied. This followed an appeal in December 2021 by Mr Wasson. The respondent has referred to the decision of Higgins-v Commissioner of Valuation (23/19) where a 10% allowance was made to reflect the disadvantage created by the position of the dwelling on a restricted site.

5. In his letter of appeal, he sets out various factors which do not relate directly to the annual valuation issue. For instance, he states he does not benefit from refuse services as he does not have a bin nor grass waste. He also states he uses little water and does jobs which the local council should do, such as picking up litter and spraying weeds. He states other houses in the area have a number of occupants in employment whereas he lives alone and is not working.

6. The appellant had provided various photographs which indicate amongst other things problems arising from access and vehicles parking. The property is situated was in a cul-de-sac. The surrounding properties would have been built in or around 1966 and 1990.

7. The respondent has assessed the gross external area as being 173.3 m² with a garage recorded as 22.3 m². The appellant argued that internal measurements should have been used. To this end he has provided letters from local estate agents during the practice is to measure properties internally. The respondent cannot use internal measurements because of difficulty getting access to properties. In any event, if the external sizes used for the comparators, then the basis for valuation remains accurate.

8. The Department have provided five properties and maps showing the location which they have used as comparators. In an emailed letter dated 8 June 2022 the appellant has commented on these. He said all have excellent aspects, large gardens, and clear parking.

9. He has attended the appeal in person. He described the difficulties he had getting access to property with parking issues. He said he would like to move but if he went to sell potential purchasers would see the parking issue. He said the other houses have a better aspect and that the views from the windows of his home look onto other houses. We have been provided by him with values are various properties over a wider range of areas showing the prices being asked on sale and their rateable valuation. He has highlighted some properties with a low rateable valuation in particular.

10. The appellant made his points well at the hearing. However, some of the points made, such as his personal circumstances, are not relevant to

the valuation issue. Furthermore, the comparators he provided are of limited assistance because they cover a wide range of properties at different locations. It is not simply a matter of comparing a mean average of asking price against rateable value. Under the legislation certain assumptions must be made. It is our conclusion that the properties used by the respondent are the best available comparators. They have been privately constructed at a similar time. They provide a cross-section of similar houses in the general area.

11. We find ourselves in agreement with the respondent's valuation. This will be a disappointment to the appellant, particularly given the effort he has taken in preparing for his appeal. However, it is our view that the drawbacks with the property's location have been properly taken into account and the comparators used are reasonable and can be relied upon.

Chairman: Francis J. Farrelly

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to the parties: 01 February 2023