

**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 21/19**

**MR & MRS GOODMAN  
– APPELLANTS  
AND  
COMMISSIONER OF VALUATION FOR NORTHERN IRELAND –  
RESPONDENT**

**Northern Ireland Valuation Tribunal  
Chairman: Francis J Farrelly Esq  
Members:  
Ms Noreen Wright (Lay)  
and  
Timothy Hopkins Esq (Valuer).  
Date of hearing: 26th July 2021**

**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. The appellants, Mr and Mrs Goodman, built their home at 17 Longhorne Road, Newry. This is in the countryside, approximately 7 miles from Newry city.
2. A site visit was conducted by members of Land and Property Services (LPS).
3. On 25 February 2015 LPS sent a notice to the appellants advising that they were treating 26th May 2015 as the completion date for the building works. From that stage it would then be liable for rates. On 29 June 2015 the property was entered by the respondent into the valuation list, effective from 26 May 2015. The capital value placed upon the property was £265,000.
4. On 7 June 2018 the appellants telephoned LPS’s questioning the valuation. In the Notice of Appeal received in the tribunal on 23 October 2019 they state that they did not receive the LPS correspondence until July 2017 as it had been sent to their old address. Mr Goodman states that he had received bills for rates going back to 2015.
5. LPS reviewed the valuation in May 2019, but it was not changed. A further site visit occurred on 20 September 2019. Following this, on 26 September 2019, a valuation certificate was issued confirming no change from the original valuation.

6. The appellants have appealed to the Valuation Tribunal. They have opted for a decision on the papers.

#### Grounds of appeal

7. They stated they moved into the property in February 2016 and that the second story had been left unfinished with a view to opening it up at a future date. The respondent had estimated the size of the entire property at 293 m<sup>2</sup>. The appellants state the ground floor measures 197 m<sup>2</sup> and they place a value of £180,000 on it. They advised that the second story only became operative in or around April 2019 to accommodate their son who had returned home, and the extra room was needed.

8. The appellants complain about the delay on the part of the respondent in communicating with them and feel they have received poor service. They state that but for the delay on the part of LPS they could have seen the interior of his home and noted that the second story was sealed off. By the time they came out to inspect the property on 31 July 2019 the work had been completed. The valuer's certificate was issued on 5 August 2019.

#### The appeal

9. The respondent has prepared a submission for the appeal described as a 'Presentation of Evidence'. It has been written by Mr McGennity who is employed as an appeal case worker for the Commissioner for Valuation. He has experience of undertaking property valuations. It states that construction of the property began in 2014 and it is described as a one and a half story chalet -type bungalow.

10. The submission refers to four other properties used as comparators. Their details are contained in the submission.

#### Consideration

11. The appellants state they did not receive the original certificate of valuation issued in May 2015 until July 2017. They also received a bill for rates going back to May 2015.

12. The principal points the appellants make in their appeal is that only the downstairs of the property was in use until the spring of 2019. They feel aggrieved that had LPS staff visited earlier they would have seen the property as it was before the work was completed. A member of LPS staff visited in May 2019 by which stage the work on the upstairs had been completed and that portion of the property was in use. The valuation certificate issued following this visit confirmed the original valuation on the basis the entire property was in use. The property was revisited on 20 September 2019 by which stage the appellants had lodged an appeal. The valuation remained unchanged.

#### The Law

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

14. 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.

15. Article 54 of the 1977 Order enables a person who is dissatisfied with the Commissioner’s valuation as to capital value to appeal to this tribunal.

16. It is appropriate to remember that there is a statutory presumption in Article 54(3) of the 1977 Order in terms that “On an appeal under this Article, any valuation shown in the valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.” It is therefore up to the appellant in any case to challenge and to displace that presumption, or perhaps for the Commissioner’s decision to be self-evidently so manifestly incorrect that the tribunal must amend the valuation.

17. The general rule as to the basis of the value to be taken into account is contained in article 7(1) of the 1977 Order (as amended) in that

“(a) Subject to the provisions of this Order the capital value of a hereditament shall be the amount which, on the assumptions mentioned in paragraphs 9 to 15, the hereditament might reasonably have been expected to realise if it had been sold on the open market by a willing seller on the relevant capital valuation date.

(b) In estimating the capital value of a hereditament for the purposes of any revision of a valuation list, regard shall be had to the capital values in that valuation list of comparable hereditaments in the same state and circumstances as the hereditament whose capital value is being revised.”

#### Consideration

18. The appellants have elected for an appeal on the papers. We have no reason to doubt the appellant’s statement that they did not receive the original valuation until July 2017 as it was issued to their former address. This is credible bearing in mind that the subject property had been under construction. However, it is reasonable to assume they would have anticipated a valuation, given the earlier site visit. The respondent has not provided details of where the notice was sent.

19. When the appellants contacted the respondent, they disputed the valuation and the arrears of rates sought. We accept there was a delay between them contacting LPS and a further site visit in May 2019. The appellants state that by that stage the upper story works have been completed. However, had LPS been out earlier they would have seen it in its unfinished state.

20. The appellants have not provided evidence to confirm when the works were completed. We are left not knowing if the upstairs portion should therefore have been excluded from the valuation. We bear in mind that the burden of proof is upon them to show the figure in the valuation list is incorrect.

21. We are conscious that following the original site visit it was anticipated all the works would be completed by May 2015.

22. We do not find it established that the valuation is incorrect. We have had regard to the comparators used and they appear reasonable and consistent with the valuation placed upon the appellant's property. The appellants have referred to 2 other properties on the same road but had not provided details with which we can assess them as comparators.

23. We find that the measurements used can be relied upon because the appellants have not demonstrated the upper portion should be excluded.

**Chairman: FJ Farrelly Esq**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to the parties: 5 October 2021**