

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: 13/19

EDWARD PHILLIPS – APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND -RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr Charles O’Neill

Members: Mr Hugh McCormick FRICS and Ms Noreen Wright

Date of hearing: 20 April 2021, Belfast

DECISION

The unanimous decision of the tribunal is that the subject property ought not to be included in the domestic capital valuation list. The appellant’s appeal is successful and the tribunal orders that the property be removed from the valuation list.

REASONS

Introduction

1. This is (subject to the observations made below) a reference under Article 54 of the Rates (Northern Ireland) Order 1977 as amended (“the 1977 Order”). This matter was listed for hearing on 20 April 2021 and proceeded by way of a hybrid hearing in which the tribunal members (and the tribunal clerk) were present in the tribunal room as was the appellant. The respondent was represented by Mr Steven Jeffrey and Mr Andrew Crawford who appeared by video link.
2. The hearing was conducted in accordance with the Northern Ireland Valuation Tribunal Remote Hearing Protocol of 24 September 2020.
3. This appeal is in respect of the valuation of a property situated at 5 College Avenue, Bangor, County Down, BT20 5HJ (the subject property).

The Law

4. 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.
5. An issue in this case arises in relation to the listing of the property as a hereditament in the capital value list. Article 2(2) of the 1977 Order states;

“hereditament” means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in a valuation list”.

6. Reference will be made later in this decision to the relevant case law to which the tribunal was referred by the parties.

The Evidence

7. The tribunal heard oral evidence. The tribunal had before it the following documents:
 - a. The Commissioner’s Decision issued on 9 July 2019;
 - b. The appellant’s notice of appeal received by the tribunal office on 2 August 2019;
 - c. A document entitled Presentation of Evidence dated 10 September 2019, prepared on behalf of the respondent by Andrew Crawford BA (Hons) Geography, MRICS and submitted to the tribunal for the purposes of the hearing;
 - d. Copy email from the appellant to the tribunal office dated 2 October 2019
 - e. A document entitled Reference material (a) chronology of events submitted to the tribunal
 - f. A document from the appellant entitled reference material (b)
 - g. A document from the appellant entitled reference Material (c)
 - h. A document from the appellant entitled luxury properties
 - i. Email from the respondent dated 1 April 2020 – response to additional evidence 5 College Avenue,
 - j. Email from the appellant dated 22 July 2020 enclosing document reference 05/P1/10 legal rebuttal, document reference 07 P1/9 (A Crawford LPS) and document reference 06 P1/4 (M. McClean LPS).
 - k. A document from the respondent entitled Response to additional evidence dated 22/07/20 5 College Avenue – Phillips
 - l. A document from the appellant entitled Northern Ireland Valuation Tribunal decision – relevant commentary from decisions.
 - m. Email from the respondent dated 16 November 2020
 - n. Correspondence between the parties and the tribunal office.

The facts

8. The subject property is a pre-1919 detached house. It has habitable space of 176m² and a garage of 30m². The capital value has been assessed at £200,000 being a capital valuation of £250,000 with a reduction of 20% to £200,000 due to the poor repair of the property.
9. By way of background, as outlined in the Presentation of Evidence, the property was inspected by a valuer accompanied by the appellant on 23 August 2011 and it was considered that the hereditament was beyond reasonable repair and the property was kept in the valuation list at £10,000. As the property had a capital value of under £20,000 this would not have been liable to rating under the Rates (Unoccupied Hereditaments) Regulations (NI) 2011.
10. An external inspection of the property was conducted on 3 November 2017 with recommendation that the property be assessed with a capital value of £300,000. An appeal to the Commissioner resulted in no change to the capital valuation. On inspection on 25 June 2019 the valuer found that the two storey return is so severely compromised that it is derelict beyond reasonable repair and so he removed it from the valuation and assessed only the main two storey house and the garage. Therefore, the capital valuation was assessed at £250,000 with a reduction of

£50,000 due to the poor state of repair and therefore the property was assessed as having a capital value of £200,000.

11. The appellant has appealed this decision to this tribunal.
12. The appellant contends that the property is not habitable and should not be retained in the valuation list.

The appellant's submissions

13. The appellant made very detailed submissions in writing both in relation to the condition of the subject property and some of the legal case law of relevance to cases of this nature. He also gave oral evidence at the hearing of the matter. The tribunal is very grateful to the appellant for the time and effort he has put into making these extensive submissions. While it is not possible to refer to each and every aspect of the submissions in this decision, all the submissions were taken into account in arriving at this decision.
14. The appellant indicated that he had purchased the property for £85,000 which was based on the site value at the time.
15. He states that the property is derelict, with structurally flawed and collapsing main walls and chimneys, a collapsed roof, no internal structures, decayed, rotten and collapsed rafters and joists, no kitchen, bathroom, ceilings, sewerage or drainage.
16. The appellant states that the property when purchased was originally not subject to rates due its condition. He indicates that there were two further visits by the respondent and the property was valued such that it was not subject to rates. The respondent in its evidence states that on 20 September 2011 there was an application for a revision of the valuation list which resulted in the District Valuer reducing the capital valuation to £10,000 – and it was confirmed that vacant rates are not liable on capital values less than £20,000.
17. The appellant states that he received a rates demand on 4 April 2019 informing him that the valuation of his property had been changed from £20,000 to £300,000 and that it was being back dated to 2017.
18. He indicated that the property was then inspected by a representative of the respondent at the start of June 2019. The valuer inspected the property on the outside and the inside hallway but would not venture any further into the property. An appeal was made in respect of this valuation.
19. Mr Crawford, on behalf of the respondent, inspected the property on 25 June 2019.
20. The appellant referred to a detailed report undertaken by Premier Design which was undertaken about 8 or 9 years ago. This outlined the following issues with the property:
 - o. Site services – all current existing services to the property are dysfunctional, there is no functioning foul waster or drainage system, suitable plumbing or electrical supply, water supply is via old lead pipework. The property would require – new mains water supply from the street, application for gas supply, new sewerage connection for foul waste and drainage, new electrical supply.
 - p. Further excavations – excavation required along both existing gable walls to a suitable depth to determine the impact on existing foundations of old and collapsed drainage and sewer runs and the impact on the property of root systems of several large trees close to the subject property. Excavation is also required to determine the point of connection for the new foul waste and drainage systems that need to be installed and connected to the community system on the main road.

- q. Many existing timbers, joists, rafters wall plates etc. are badly affected by wet rot, dry rot and woodworm. A specialist company would be required to determine the treatment of this. The existing damp proof course has failed around the main exterior walling interior walling and tassel walling supporting the floor joists, evidenced by damp and decaying plasterwork, rotted joists and wall plates. A new damp proof course is required.
- r. Drainage – new drainage and sewer runs need to be established in accordance with architects approved plans. New pipes need to be installed in the site. Rainwater gullies and manholes need to be installed.
- s. Chimney stacks – there are three chimney stacks – two are on the main supporting left and right gables of the property and one to the main exterior wall to the rear of the building. The flue to the stack adjoining the rear return had collapsed leaving a dangerous partially collapsed structure. The chimney stacks where they rise above the roof ridge they show clear signs of serious structural defects such that the stack to the right hand side of the roof is currently slowly collapsing through the roof structure.
- t. The lead flashings and aprons to both chimneys are decayed and corroded to the point that they are allowing rain water to freely penetrate the building. Where the chimneys abut the roof structure. The water ingress has resulted in very substantial structural damage. The result of this rainwater saturation over such a prolonged period of period has destroyed the plasterwork, ceilings and ornate corncicing in the four, first floor bedrooms. The rainwater penetration across the entire gable walling has also caused the joists on the first floor and roof areas to rot, become structurally unsound and completely collapsed in several areas.

The author of the report pauses at this stage to comment; *“The structural defects highlighted above require either immediate attention to make safe or immediate demolition. In the interim period between this work, the area surrounding these two chimney stacks should be cordoned off in the interest of safety....”*

- u. External gable walls – there is evidence of extreme and severe cracking to the both main gable walls and also the front and rear facades of the property. Such is the severity of the cracking to the left hand gable that the internal element of the wall is completely collapsed from ground level to above joist level on the first floor. The outer leaf of the left hand gable has cracked and crumbled extensively to the point that the external walling is now vertically separated into two parts with a clear and visible gap throughout the entire vertical wall structure. These walls displaying extreme structural cracking, incorporate the chimney flues and support the two main chimney stacks (one of which is bulging and partially collapsed). A third chimney stack constructed within the façade to the rear of the property has also collapsed, with only the element of the stack protruding above the roofline remaining. Brickwork heads and sills to all windows on the rear façade have cracked and are no longer aligned or structurally sound.
- v. Surface water is visible around the building. Excavation works are needed to determine the impact of several large trees growing in close proximity to the property.
- w. The main roof is structurally unsound, the condition of the slates, roof timbers, wall plates, and support purlins is such that they need to be replaced.
- x. Guttering – new guttering and downspouts are required.

- y. External rendering – needs to be removed completely and replaced with a new three coat rendering.
 - z. External brickwork – main building – several major fault lines exist on the entire structure of the left hand gable support walling.
 - aa. External brickwork – return building structural condition of this is such that it should be demolished immediately.
 - bb. Windows – all windows are decayed and need to be removed and replaced.
 - cc. Internal floor joists – where exposed these were in structurally unsound and in a very dangerous condition.
 - dd. Exterior doors are rotted and decayed.
 - ee. Internal doors and subframes – all damaged beyond repair
 - ff. Internal concrete floors – internal concrete floor in the kitchen is sinking and has obvious movement of 50mm across its span. It needs to be removed and replaced. The concrete floor to the rear return and rear hallways needs to be removed and repaired as they are water saturated and lack a DPC to the underside.
 - gg. Electrics – need to be replaced
 - hh. Plumbing and heating – need to be replaced. There is no kitchen on the property. The bathroom on the first floor has no connecting pipework and the toilet and washbasin have been removed.
 - ii. Sewer drains – there is no functioning sewer system at the property.
 - jj. Existing ground floors – solid construction floor to the rear left hand room is showing an imbalance at 28mm across a span of 3.5m and a timber floor to the front left hand room has an imbalance of 26mm across a span of 3.5m.
21. The overall assessment of the property is instructive “For a relatively modest structure such as the property at College Avenue, currently in a derelict hazardous and unstable condition. It is suggested that before any remedial or refurbishment work is considered or would commence it is crucial that the further excavation works previously specified are carried out and a program of safety works instigated to stabilise the very visible external and internal structural movement. ...I would respectively suggest that such is the condition of this property and the extensive works required that there is a strong argument it may be more cost effective and time efficient to simply demolish the present existing structure and at some future point provide a newly constructed replacement property.”
 22. The appellant has also submitted various photographs which illustrate the very poor state of repair of the property and augment the report outlined above.
 23. The appellant, in his submissions on the comparables submitted by the respondent stated that No 7 College Avenue, Bangor had been renovated and a large single storey extension constructed at this property and that it was thus not comparable to the subject property. The respondent clarified that it was not using No 7 as a comparable property.
 24. It is also to be noted that the appellant in his submissions commented on his adverse experience in the way he was dealt with by the respondent in relation to the large rates bill that he received and the circumstances after this. The tribunal did point out that it has a distinct remit in relation to these cases in that it can only deal with capital value assessments etc. This was understood by the appellant.

The respondent’s submissions

25. For the respondent, Mr Crawford confirmed that he had inspected the subject property on 25 June 2019 and would that the house extension the appellant had planning permission for had commenced but with construction partially suspended for what appeared to be an extended period.
26. On inspection of the main house and the two storey return he reported as follows:
- kk. Exterior – front elevation appeared in average repair and condition
 - ll. North gable elevation had scaffolding erected for repair works to the chimney
 - mm. South gable elevation exhibited several vertical hairline cracks in external rendering at various levels above ground plus a pronounced vertical crack (about 2m height and 6cm in width) extending through the wall and clearly visible from the interior.
 - nn. Main house rear elevation appears average/poor.
 - oo. Rear two storey return is in very poor structural state with several Acrow props supporting rear walls and wooden bracing to support structural openings /window jambs.
 - pp. Exterior roof – main house traditional pitched front and rear roof with raised middle ridge and sealed/covered by slates.
 - qq. Front elevation appears in average repair.
 - rr. Rear elevation appears in average repair.
 - ss. Exterior roof – two storey return – gentler sloped extension of main house west sloped /rear elevation roof.
 - tt. Interior – main house – ground floor generally poor repair with several Acrow props supporting ceiling structural members, exposed chimney breasts and exposed underfloor void. Pronounced vertical wall crack in south gable elevation/structural wall that is visible internally.
 - uu. Main house – first floor – generally poor repair with several exposed holes in flooring/ground floor ceiling, missing internal wall plaster.
 - vv. Interior – rear two storey return – both the ground and first floor exhibit numerous internal/structural issues that may reasonably be construed as a result of the poor external structural repair.
27. The respondent is of the view that notwithstanding these comments about the property condition both externally and internally for rating purposes he had to have regard to the hereditament test as described in *Wilson v Josephine Coll (Listing Officer)* [2011] EWHC 2824 (*Wilson v Coll*). In accordance with this test the respondent is of the view that the property is not truly derelict and is capable of repair and as such should still be maintained in the valuation list. Once it has been established that a hereditament exists then the statutory assumptions must be applied including that the property must be assumed to be in an average state of internal repair and fit out. The respondent goes on to assess the capital valuation of the subject property in the manner outlined above.
28. In relation to the capital value of the subject property, reference was made in the presentation of Evidence to a list of comparable hereditaments stated to be in the same state and circumstances as the subject property. Details of these comparable properties were set out in a schedule to the Presentation of Evidence with further particulars of same, including photographs of the comparable properties. These were capital value assessments, the details of which are as follows:
- ww. 12 Ward Avenue, Bangor BT20 5HW which is a privately built pre-1919 detached house with a habitable space of 180m² and a garage of 21m² and an outbuilding of 5m². It has a capital value of £290,000.

- xx. 2 Prospect Road, Bangor, BT20 5DA, which is a privately built pre-1919 detached house with a habitable space of 164m² and an outbuilding of 15m². It has a capital value of £220,000.
- yy. 23 Ballyholme Road, Bangor, BT20 5JL, which is a privately built pre-1919 detached house with a habitable space of 195m² and a garage of 30m² and an outbuilding of 14m². It has a capital value of £300,000.

The Tribunal's Decision

- 29. There are two main issues to be considered in relation to this case. These may conveniently be referred to as the listing issue and the capital value issue. Each of these will be considered in turn.

The listing issue

- 30. In relation to the listing issue the tribunal's attention was drawn by the respondent to the decision in *Wilson v Coll* and in particular the decision of Singh J. In the light of this the respondent stated that the question the tribunal had to decide was "having regard to the character of the property and a reasonable amount of repair works could the premises be occupied as a dwelling?".
- 31. In relation to this matter the tribunal has considered recent judgments of the Northern Ireland Valuation Tribunal in *Whitehead v Commissioner of Valuation* (12/12) and in *McGivern v Commissioner of Valuation* (19/16).
- 32. In the *Whitehead* case the tribunal considered the question as to whether the subject property was a hereditament for the purposes of the rating list. In that case the President of the Northern Ireland Valuation Tribunal helpfully considered the case of *Wilson v Coll* and its applicability to Northern Ireland. The relevant parts of the judgment in *Whitehead v Commissioner of Valuation* are as follows:

"23. To the material extent, Northern Ireland domestic rating law, likewise, does not include any "economic test" if it could be described as such. The issue accordingly identified by the English court in Wilson v Coll could be expressed in the form of a question. That question is - having regard to the character of the property and a reasonable amount of repair works being undertaken, could the premises be occupied as a dwelling?"

24. The tribunal, as mentioned, is not bound to follow the approach taken in Wilson v Coll and is free to determine the matter in any way that seems proper, in the absence of a precedent or authority of any binding character being cited or drawn to the tribunal's attention. However, in order to depart from the approach taken by the English court in Wilson v Coll, the tribunal would need to identify a proper basis for taking a different approach. The point, of course, in Wilson v Coll is that there was no

mention of any “economic test” in the English statutory provisions, and a similar position prevails in Northern Ireland in regard to the rating of domestic property. The determination of this tribunal, accordingly, is that the same general approach ought to be adopted in Northern Ireland, but with the important qualification mentioned below.

25. In determining the issue, it is easy to envisage a truly derelict property that on no account ought properly to be included in the valuation list. At the other end of the spectrum, as it were, there exist many properties which are unoccupied but which require only very minor works of reinstatement or repair to render readily habitable. The difficulty, as the tribunal sees it, in the absence of any specific provision expressly enabling the tribunal to take economic factors into account (and in the light of the position as stated in *Wilson v Coll*) is to adjudge what might be deemed a “reasonable amount of repair works”. Clearly, it would be wrong to include a property on the rating list which required an “unreasonable” amount of repair works to render the property in a state to be included in the list. How then is the concept of “reasonableness” to be tested?

26. “Reasonableness” is generally regarded as being the standard for what is fair and appropriate under usual and ordinary circumstances - the way a rational and just person would have acted. In discussing this, the tribunal had some difficulty in comprehending how what is reasonable or otherwise could be tested if one entirely disregarded some of the true realities of the situation, including those which most would impact upon decision-making. Obviously a reasonable person would not wish to expend a very substantial amount of money upon the repair of a nearly worthless property. Leaving aside for the moment any statutory considerations, the reality, for any reasonable domestic property owner, must in some manner connect with the issue of potential expenditure and the worth of any property both before and after any repair and reinstatement. To that extent, the tribunal has some difficulty with the judgment of Mr Justice Singh in *Wilson v Coll*, for the learned judge as far as can be observed did not proceed to give any account of how the concept of “reasonableness” might otherwise be tested. It is possible to expend an unreasonable sum upon the repair of a nearly worthless property; or, leaving aside monetary considerations, to expend an unreasonable amount of labour or of time in the repair of such a property. Any truly derelict property (in the common perception) might thus, by expending an unreasonable amount of money or an unreasonable amount of time and labour upon repairs, be capable of being placed in a state where it could indeed be occupied as a dwelling and thus be rated as a hereditament. Of course to do so would be to act irrationally and unreasonably by any normal assessment of things. Having accepted that there is no mention of any “economic test” in the relevant statutory provisions in Northern Ireland (as in England), the tribunal's view is that the only common sense and proper way to look at things is to examine the specific factual circumstances of any individual case and to take all material factors into account in taking the broadest and most common sense view of things in addressing the issue of whether or not, having regard to the character of the property and a reasonable amount of repair works being undertaken, the property could be occupied as a dwelling. Accordingly, the tribunal is reluctant to lay down any rigid principle that, in effect, inhibits or prevents the tribunal from taking a proper, comprehensive and broad view “in the round” of all the relevant facts. This is so when conducting an assessment of what is reasonable, or otherwise, in relation to

repair works necessary to render any property in a state to be included in the rating list. Tribunals across the broad spectrum of different statutory jurisdictions in Northern Ireland are designed, within the system of justice, to engage in decision-making in an entirely practical and common sense manner, applying the inherent skills and expertise of the tribunal members in the assessment of any material facts and by

proper application of the law to any determined facts, and should be enabled to undertake this task in a properly-judged and comprehensive manner, provided that the law is properly interpreted and observed in the decision-making.”

33. In another decision of the Northern Ireland Valuation Tribunal, that of *Lindsay v Commissioner of Valuation* (07/16) it was held:

*“In the briefest of summaries only therefore, the principles emerging from these latter cases include, firstly, that in Northern Ireland each case should be determined upon its own particular facts and circumstances. Secondly, that the essential concept of a “reasonable amount of repair” required in order to place any property into a proper state of habitation must be determined by the application of sound common sense and in an entirely practical and realistic manner, as opposed to by the application of any overly-rigid principle or any slavish application of the narrowest of interpretations of the dicta of Mr Justice Singh in *Wilson v Coll*. Indeed it must be said that a rather colourful (and of necessity extreme – to make the point) illustration of this latter was provided by the Valuation Member in the course of this hearing when the Member cited the hypothetical example of “Dunluce Castle”. It is a fact that Dunluce Castle is “capable” (in terms of the proposition that this could physically be done) of being repaired, perhaps it might be postulated, to provide luxury hotel accommodation on the Causeway Coast. The mere fact that it is “capable”, in these terms, of being repaired cannot be disassociated from the extremely high economic cost and the technical issues of doing so. Not upon any reasonable assessment could it be properly said that a “reasonable amount of repair” would be required and thus that (if it were classified as a domestic property) Dunluce Castle ought to be included in the Valuation List. This extreme example hopefully serves to make the point. Thirdly then, the Valuation Tribunal in making this determination is not entitled to take into account the individual circumstances of any appellant, including the personal financial circumstances of that party.”*

34. Thus, the question for the tribunal to consider is whether the property is such that – having regard to the character of the property and a reasonable amount of repair works being undertaken, could the subject property be occupied as a dwelling? In this regards the tribunal has to take a broad view of all the facts relevant to this case in applying the decision-making factors included in the *Whitehead* case.
35. The respondent referred the tribunal to the case of *Baiyelo v Corkish (Listing Officer)* in which reference was made to the discovery of the poor state of the gable wall which had to be removed and rebuilt. This did not cause the appeal property to cease to be a dwelling even during the period while that work has been ongoing.
36. Further reference was made to other previous decisions of the Northern Ireland Valuation Tribunal such as *Stephen Murphy v Commissioner of Valuation* (17/18), *Paul McGaughey v Commissioner of Valuation* (31/17) and *Barry McAlpine v Commissioner of Valuation* (6/17). Each of these cases turned on their own specific

factual circumstances. As the President of the Valuation Tribunal stated in *McGivern v Commissioner of Valuation*

“Having accepted, in previous decisions of the Valuation Tribunal, that there is no “economic test” comprised in the relevant statutory provisions in Northern Ireland, the view has also been that the only proper approach is to examine the fact-specific circumstances in individual cases, thereby taking proper account of any relevant factors. A realistic and a common-sense approach needs to be taken. It is for these reasons that the tribunal has been reluctant to formulate any rigid principle that might otherwise prevent such a proper, common-sense, view being taken of all the relevant facts and information. Any undue restriction or any overly rigid approach might otherwise lead to the absurdity alluded to above.

37. For these reasons, each case must be adjudged specific to its own facts. The tribunal has not found this an easy case to decide. It is appreciated that there are cases which involve properties which are truly derelict and which clearly and manifestly ought not to be included in the valuation list. However, there are other cases in which it would be possible to expend more money on repairing a property than it is actually worth at the end of the enterprise.
38. In establishing whether a property is a hereditament, the tribunal has to consider all the relevant facts. On the facts of the present case, on the one hand there is the inspection of the property details of which are given by the respondent. On the other hand given the tribunal has been furnished with the report furnished by Premier Design and the extensive photographs provided by the appellant (and indeed the photographs supplied by the respondent). These taken together show the state of the property. The appellant in his evidence has confirmed that there has been no change to the property since 2011, save for further deterioration and the collapse of further walls.
39. The tribunal has carefully considered this matter. It has considered the comments in the report undertaken by Premier Design and in particular the conclusion to the report:

“For a relatively modest structure such as the property at College Avenue, currently in a derelict hazardous and unstable condition. It is suggested that before any remedial or refurbishment work is considered or would commence it is crucial that the further excavation works previously specified are carried out and a program of safety works instigated to stabilise the very visible external and internal structural movement. ...I would respectively suggest that such is the condition of this property and the extensive works required that there is a strong argument it may be more cost effective and time efficient to simply demolish the present existing structure and at some future point provide a newly constructed replacement property.”
40. In the light of this and the extensive nature of the works required in relation to the property as a whole as detailed in the report, the tribunal has concluded that in this case the subject property is such that having regard to the character of the property and a reasonable amount of repair works being undertaken this property could not be occupied as a dwelling.
41. It will be appreciated that this relates to this case only and this tribunal recognises that each case will be such that it has to be considered on its own merits and that this is no way binds any tribunal to conclude a similar view in a different case.
42. Therefore, the conclusion of this tribunal is that the appeal succeeds, and the subject property should be removed from the valuation list.

Signed: Mr Charles O'Neill, Chairman

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 04 August 2021