

**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 25/19**

**DONNA TONER– APPELLANT**

**AND**

**COMMISSIONER OF VALUATION FOR NORTHERN IRELAND – RESPONDENT**

**Northern Ireland Valuation Tribunal**

**Chairman: Mr Michael Flanigan**

**Members: Mr Timothy Hopkins FRICS (Valuer) and Ms Noreen Wright (Lay)**

**Date of hearing: 22 June 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. 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 Evidence**

### **The Appellant's Submissions**

The appellant had submitted that the premises correct capital valuation was £125,000. The appellant also submitted that the premises had been derelict for a number of years prior to her purchase of the premises in 2013. The appellant then started works to the premises which included renovations and an extension. Eventually the premises were inspected and revalued by the Department resulting in the valuation of £175,000 and a substantial claim for arrears of rates from 2013 in excess of £6,000. The appellant made the case that this large bill for arrears was entirely unexpected and had caused her hardship to pay. The appellant did not submit evidence of comparable properties in support of her own valuation.

### **The Respondent's Submissions**

The respondent submitted a Presentation of Evidence together with a schedule of five comparable properties.

### **The Tribunal's Decision**

3. 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.
  
4. 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.
  
5. 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.”

The property is a detached bungalow built circa 1955 with a Gross External Area (GEA) of 165.7m<sup>2</sup>. In dealing with the instant case respondent relied substantially upon their schedule of comparisons. The appellant did not submit evidence from comparables to support her capital valuation of £125,000. It may be of assistance at this stage to highlight two of the statutory provisions which every Tribunal must have regard to when dealing with an appeal. Firstly Schedule 12 of the 1977 Order requires the Tribunal when deciding an appeal to have regard to the capital valuations of comparable hereditaments in the same state and circumstances as the subject property. The second provision is contained within Art 54(3) of the 1977 Order which provides that “any valuation shown in the Valuation list with regard to a hereditament shall be deemed to be correct until the contrary is shown”. The Tribunal must therefore look at the comparables submitted by the Respondent and decide if they are in the same state and circumstances as the property. The Tribunal on this occasion does accept that the comparables submitted by the Respondent are of similar state and circumstances to the subject property and the valuations largely support the Commissioner’s valuation of £175,000. The Tribunal would highlight the following two properties.

- (a) Comparable No 1 was a smaller detached bungalow than the property built circa 1955 with a GEA of 144m<sup>2</sup> with a capital valuation of £155,000.
- (b) Comparable No3 was a larger detached bungalow built circa 1970 with a GEA of 170m<sup>2</sup> and a garage which had a capital valuation of £220,000.

The Tribunal was ultimately satisfied that the respondent had demonstrated that the weight of comparable evidence supported the Commissioner’s decision of 4<sup>th</sup> November 2019.

The Tribunal notes that the appellant did not know the capital valuation of the property when she bought it. It was however always open to her to find that out prior to her purchase. The Tribunal has not been given any information in relation to the figure for arrears or how it is arrived at and strictly speaking that

issue is not before it. However, in establishing the figure for arrears the Department is reminded to have regard to the provisions of Art 13 (1) (f) of the 1977 Order.

The Tribunal's unanimous decision is that the Commissioner's Decision on Appeal is upheld and the appeal is dismissed.

**Chairman: Michael Flanigan**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to the parties: 23 August 2021**