

**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: 10/20**

**MR MAEL WILFORD - APPELLANT**

**AND**

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

**Northern Ireland Valuation Tribunal**

**Chairman: Mr James Leonard, President**

**Members: Mr C Kenton FRICS and Mrs N Wright**

**Hearing: 25 October 2021, Belfast**

**DECISION**

The unanimous decision of the Tribunal is that the appeal is not upheld and it is dismissed by the Tribunal.

## **REASONS**

### **Introduction**

1. This appeal consists of a reference under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order"). The appellant, by Notice of Appeal (Form 3) appealed against the decision of the Commissioner of Valuation in a Valuation Certificate dated 30 July 2020 in respect of the capital valuation of a hereditament situated at number 1 Wynchurch Road, Belfast BT6 0JH ("the property"). By Order of the Tribunal dated 10 November 2020 time was extended to the appellant, until 9 November 2020, to deliver a Notice of Appeal in the matter.
2. The appellant, in making his appeal, indicated by email dated 10 November 2020 that he was content to have the appeal disposed of by written submissions. The respondent concurred. The Tribunal sat to hear the matter on 25 October 2021.

### **The Law**

3. The statutory provisions are to be found in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). As is now the case in all determinations of this nature, the Tribunal does not intend in this decision fully to set out the detail of the statutory provisions of Article 8 of the 2006 Order, which amended Article 39 of the 1977 Order as regards the basis of valuation, for the reason that these provisions have been fully set out in many previous decisions of this Tribunal, readily available. All relevant statutory provisions and principles were fully considered by the Tribunal in arriving at its decision in the matter. Antecedent valuation date or "AVD" is the date to which reference is made for the assessment of Capital Values in the Valuation List. Until a further domestic property revaluation occurs, Capital Values are, under the statutory regime, notionally assessed as at 1 January 2005, that being the AVD for the purposes of the domestic rating scheme. The legislation, at Schedule 12, paragraph 7 of the 1977 Order, as amended, provides that the Capital Value of a hereditament shall be the amount which, on the assumptions mentioned (materially in paragraphs 11 and 12 of Schedule 12, mentioned below), 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. The relevant paragraphs of Schedule 12 include the following statutory assumptions, which provide that:

- The hereditament is sold free from any rentcharge or other incumbrance;
- The hereditament is in an average state of internal repair and fit out, having regard to the age and character of the hereditament and its locality,
- The hereditament is otherwise in the state and circumstances in which it might reasonably be expected to be on the relevant date.

### **The Issue to be Determined and the Evidence**

4. The central issue in this case is encapsulated in the appellant's stated grounds of appeal. These grounds are perhaps worth setting out in full, as these appear in the appeal form. The appellant states as follows:-

*"I wish to appeal the Domestic Capital Value of my property which has recently been built and rated (1 Wynchurch Road). The property in question is a 4-bedroom semi-detached house with no garage, no extension and a smaller than average garden. The Domestic Capital Value had been recorded at £270,000 which is now been reduced to £240,000. This is nearly at today's purchase price rather than in January 2005. I have researched all the Domestic Capital Values of houses on Wynchurch Road and the surrounding Wynchurch area. There are a number of significantly larger homes with double story extensions, attic conversions along with brick garages which have been rated at least £35,000 less, with some up to £80,000 less than mine. Below are the surrounding houses some of which are significantly larger than my property (both garden and house), which have some form of extension and most also with a brick garage.*

- 2 Wynchurch Road- Capital Value £160,000
- 3 Wynchurch Road- Capital Value £170,000
- 4 Wynchurch Road- Capital Value £205,000
- 5 Wynchurch Road- Capital Value £190,000
  
- 7 Wynchurch Road- Capital Value £160,000

*The previous appeal with the Commissioner used the Domestic Capital Value of properties from Rosetta Road East and Downshire Road as a comparison to value and rate my home. This is totally incomparable and is an inaccurate way to calculate the value. It is a different area. The purchase price for properties in those streets is significantly higher than in the Wynchurch Road area even with the short distance. Based on my research I feel a fair and accurate Capital Value for my property to be approximately £205,000."*

Accordingly, as the appellant has sought to challenge the correctness of the Capital Value assessment, the issue for determination by the Tribunal is whether or not that assessment is correct or if it may be displaced.

5. The Tribunal had before it the appellant's Notice of Appeal to the Tribunal (Form 3) dated 9 November 2020 and documents provided included the following:-
  - The Valuation Certificate dated 10 September 2020 and signed by the Commissioner of Valuation, revising the previous Capital Value in respect of the property from £270,002 to £240,000 (effective date 27 May 2020).
  - The Time Extension Order of the Tribunal dated 10 November 2020.
  - A document dated 5 May 2021 entitled "Presentation of Evidence" prepared on behalf of the Commissioner, as respondent, by Ms Marianne Graham MRICS and submitted to the Tribunal.
  - Copies of various communications and to and from the Tribunal with the appellant and on behalf of the respondent.
  
6. The property has been further described in Ms Graham's Presentation of Evidence. It appears from the documentation that the appellant does not take issue with the details provided in this document as far as the condition and characteristics of the property are concerned. The fundamental challenge in this appeal is whether the Capital Value accorded to the property is correct and accordingly the Tribunal shall focus upon that issue. What is therefore not in issue is that the property is a privately built 2.5-storey semi-detached house (constructed about 2019). It is situated in a suburban location approximately 2.5 miles from Belfast city centre on Wynchurch Road. The property has a Gross External Area ("GEA") of 173.97 m<sup>2</sup>. There is no evidence of any rateable ancillary space or garage, in addition.

7. The material rating history concerning the property is relatively straightforward and is set out in the Presentation of Evidence as follows:-

27 May 2020: the property was first entered into the Valuation List by the District Valuer with a Capital Value of £270,000;

17 June 2020: the decision of the District Valuer was appealed to the Commissioner of Valuation;

30 July 2020: a Valuation Certificate was issued by the Commissioner of Valuation confirming an amended Capital Value of £240,000;

10 November 2020 the decision of the Commissioner of Valuation was appealed to the Tribunal.

### **The Submissions of the Parties and the Tribunal's Consideration of the Issues**

8. The Tribunal has above set out the contentions of the appellant as comprised in the Form of Appeal. The appellant has not sought to add to these contentions, nor to respond specifically to any of the content of the Presentation of Evidence and any arguments advanced on behalf of the respondent therein.
9. On behalf of the respondent, the Presentation of Evidence sets out a statement of the respondent's position in respect of this appeal. The respondent's contention is that the valuation in respect of the property has been assessed in accordance with the statutory provisions. These include Schedule 12, Paragraph 7, of the 1977 Order which provides that (on the applicable assumptions) the Capital Value is the amount which 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. The relevant capital valuation date is 1 January 2005, otherwise known as the "antecedent valuation date" or "AVD". This important date is referred to further below. The statutory assumptions are provided for in the paragraphs 9 to 15 of Schedule 12. It is noted that the appellant has not sought to challenge any of these statutory provisions and their applicability to the property save to state that the capital valuation, as he seeks to contend, is excessive and the appellant has set out his reasons for this contention.

10. The Tribunal's task is therefore to consider any relevant evidence concerning potentially comparable properties, being those set forth in the Appendix to the Presentation of Evidence and which are also mentioned by the appellant. The Tribunal also is required to consider the respective positions in regard to the suitability of these as proper comparators. The Presentation of Evidence, as is customary, includes some colour photographs of the exterior of the property and summary details of the property and also brief particulars, including photographs, of four other properties which are stated to be comparable to the property. The Presentation of Evidence also provides particulars of the Wynchurch Road properties mentioned by the appellant. Accordingly, the Tribunal has carefully considered any evidential material available.

11. The respondent's submitted comparables as set out in the Presentation of Evidence. All of these are presumed to have unchallenged capital valuations (for it would have been stated if any such were to be under challenge). The Presentation of Evidence has, firstly, set out photographs and particulars of the following five Wynchurch Road properties, as referenced by the appellant, with brief material particulars provided:-

2 Wynchurch Road, Belfast – 1946-1965 semi-detached house, constructed about 1955. The GEA is 116m<sup>2</sup>, with a garage of 16m<sup>2</sup>. It is stated that this is a much older property, from a different era, and that it is also significantly smaller than the property. The Capital Value is £160,000.

3 Wynchurch Road, Belfast – 1946-1965 semi-detached house, constructed about 1955. The GEA is 125m<sup>2</sup>, with a garage of 28m<sup>2</sup>. It is stated that this is a much older property, from a different era, and that it is also significantly smaller than the property. The Capital Value is £170,000.

4 Wynchurch Road, Belfast – 1946-1965 semi-detached house, constructed about 1955. The GEA is 178m<sup>2</sup> (no garage). It is stated that this is comparable in terms of size but is a much older property, from a different era. The Capital Value is £205,000.

5 Wynchurch Road, Belfast – 1946-1965 semi-detached house, constructed about 1955. The GEA is 158m<sup>2</sup>, with a garage of 19m<sup>2</sup>. It is stated that this is a much older property, from a different era, and that it is also 15m<sup>2</sup> smaller than the property. The Capital Value is £190,000.

7 Wynchurch Road, Belfast – 1946-1965 semi-detached house, constructed about 1955. The GEA is 112m<sup>2</sup>, with a garage of 16m<sup>2</sup>. It is stated that this is a much older property, from a different era, and that it is

also significantly smaller than the property. The Capital Value is £160,000.

12. Following this, in the Appendix to the Presentation of Evidence the selected properties stated to be comparable to the subject property are the following:-

10a Rosetta Road East, Belfast BT6 0LP – Privately built, post 1990 semi-detached, two-storey house, constructed 1995. Cregagh Ward. The GEA is 141.7m<sup>2</sup>. It is located 0.3 miles from the subject property. The Capital Value is £230,000.

10b Rosetta Road East, Belfast BT6 0LP – Privately built, post 1990 semi-detached, two-storey house, constructed 1995. Cregagh Ward. The GEA is 141.7m<sup>2</sup>; with a garage of 46m<sup>2</sup>. It is located 0.3 miles from the subject property. The Capital Value is £250,000.

46a Downshire Road, Belfast BT6 9JL – Privately built, post 1990 semi-detached, two-storey house, constructed 1997. Cregagh Ward. The GEA is 130.00m<sup>2</sup>. It is located 0.3 miles from the subject property. The Capital Value is £220,000.

694 Ravenhill Road, Belfast BT6 0BZ – Privately built, post 1990 semi-detached, two-storey house, constructed 1996. Rosetta Ward. The GEA is 152.5m<sup>2</sup>. It is located 0.5 miles from the subject property. It is stated to be located at a busy main road location in the neighbouring Ward to the subject property. The Capital Value is £235,000.

13. In advancing his arguments, the appellant has stated that the foregoing Wynchurch Road properties are surrounding houses some of which, he contends, are significantly larger than his property (both garden and house), and which have some form of extension and that most also have a brick garage. The appellant contends that properties from Rosetta Road East and Downshire Road have been used as a comparison to value and rate the property but that this is a totally incomparable and an inaccurate way to calculate the value and that this was in reference to a different area. He contends that the purchase price for properties in those streets (Rosetta Road East and Downshire Road) was significantly higher than in the Wynchurch Road area, even with the short distance. He feels that a fair and accurate Capital Value for the property is approximately £205,000.

14. Any comparison must relate to values as at the "antecedent valuation date" (AVD), being 1 January 2005. The other (Wynchurch Road) properties listed

in the Schedule to the respondent's Presentation of Evidence were in existence as at AVD, whereas the property was quite recently constructed and has only been entered into the Valuation List as at 27 May 2020. The proper task of the District Valuer in those circumstances is to project, using the comparison method, a Capital Value unto the subject property as at AVD. The appellant has mentioned that the Capital Value is nearly at today's purchase price rather than at AVD. However, today's purchase price is irrelevant to the Tribunal's consideration, for the reasons stated.

15. Having considered all of the evidence, and whether or not the property was, in broad terms, "in tone", the Tribunal's considered assessment is that there appears to be some useful evidence available from these several Wynchurch Road properties, as listed, of a relatively narrow and specific range of values applicable to properties of roughly the same habitable space located in the immediate area. However, taking account of the disparity in age and the fact that the subject property has been recently built, these Wynchurch Road Properties identified by the appellant are of rather limited evidential value. More directly-comparable, in terms of age and circumstances, and located mostly in the same Ward - and no greater than 0.3 miles from the property - are the respondent's scheduled comparators numbered 1 to 3. The comparable numbered 4 is of rather less usefulness, being slightly further away and located somewhat differently, but nonetheless it does provide some evidential material concerning the broader locality and general tone. This latter is located 0.5 miles from the subject property and is stated to be at a busy main road location in a neighbouring Ward. The tribunal does not accept the appellant's argument that these scheduled properties set out in the appendix to the Presentation of Evidence are of little or no evidential value. The tribunal notes a consistency, in necessarily broad terms, between the subject property and the other scheduled comparables which, of itself, does not suggest that the Capital Value of £240,000 is "out of tone".
  
16. As the Tribunal has often observed, there is a statutory presumption contained within the 1977 Order, Article 54(3). Because of this, any valuation shown in a Valuation List with respect to a hereditament shall be deemed to be correct until the contrary is shown. In order to succeed in an appeal to the Tribunal, any appellant must either successfully challenge and displace that statutory presumption of correctness or perhaps the Commissioner's decision on appeal, objectively viewed, must be seen by the Tribunal to be so incorrect that the statutory presumption must be displaced and the Tribunal must adjust the Capital Value to an appropriate figure. The Tribunal, in assessing this appeal, saw nothing in the general approach taken to suggest that this has been approached for assessment in anything other than the prescribed manner, as provided for in Schedule 12 of the 1977 Order. This being so, the Tribunal examined the essential issue of whether or not the appellant had put forward sufficient challenge to the respondent's schedule of comparables and



sufficient evidence or argument effectively to displace the statutory presumption of correctness in respect of the valuation.

17. Having carefully considered the evidence and arguments advanced, the Tribunal's unanimous decision is that the appellant has not effectively displaced the statutory presumption of correctness in respect of the Capital Value applied to the property and there is no reason, otherwise, for the appeal to succeed. Accordingly, the appeal is dismissed.

*James Leonard*

**James Leonard, President**

**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties: 15 November 2021**