

NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND THE
VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007

CASE REFERENCE NUMBER: 33/08

MAURICE CARROLL
– APPELLANT

AND

COMMISSIONER OF VALUATION FOR NORTHERN IRELAND
– RESPONDENT

Northern Ireland Valuation Tribunal

Date of hearing: 30th March 2009

Chair: Keith Gibson

Members: Mr William Moore and Mrs Sally Anne Lennon

DECISION AND REASONS

The Hearing

1. The Appellant appeared at the Tribunal and represented himself. The Respondent was represented by Mrs Claire White and Mr Peter Bell.
2. The property the subject of the appeal is 73a Carrive Road, Forkhill, Newry BT35 9TF. It comprises a house, a single garage, and garden. It is a detached single storey bungalow of recent construction and situated in a rural area. It is located close to the main Armagh to Dundalk Road. It is in good repair. Its gross external area is 165 m². The house has a cloakroom, kitchen/reception, two reception rooms, three bedrooms, a bathroom and an ensuite. There is full oil central heating and a single garage plus PVC double glazing.
3. The Respondent assessed the capital value of the property as £180,000 as at 1st January 2005, the relevant capital valuation date. The Appellant appeals against that decision under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order").

The following documents were before the Tribunal;

- Notice of appeal dated 19th December 2008
- Commissioner's decision dated 21st November 2008
- Respondent's presentation of evidence
- Photographs of other properties in the locality along with details of their valuations and a photograph of the property submitted by the appellant
- Correspondence between the Tribunal and the parties.

4. The tribunal gave an oral decision allowing the appeal. This notice confirms that decision and contains the tribunal's reasons for the decision in accordance with Rule 19 of The Valuation Tribunal Rules (NI) 2007.

The Law

5. The statutory provisions are set out in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order").

The tribunal considered the terms of the Schedule 12 of the 1977 Order as amended which states as follows;

(1) Subject to the provisions of this Schedule, for the purposes 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.

(2) 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.

6. Article 54(3) of the 1977 Order provides that, on appeal, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.

The Evidence and Submissions

7. The tribunal heard evidence from the appellant and from Mrs. White on behalf of the respondent.
8. The appellant gave evidence that he built the property approximately 5 years ago. He stated that for a period prior to this of approximately 20 years continuing up until the present date the area had been regularly used for fly-tipping. The appellant presented photographic evidence of the dumping in the area which varied from asbestos waste to the dumping of burnt out vehicles. The appellant advanced one comparable property not considered by the respondent at 24 Glendessa Road, a property a short distance from the subject property. The respondent had not considered this property on the basis that it was built prior to 1919, however the appellant produced photographic evidence to verify that it had been extensively renovated or re-built in its entirety.
9. The respondent's presentation of evidence contained details of a number of comparables which were all located within the vicinity. These were 42 Cashel Road, Forkhill Newry at 169 m² valued at £170,000; 54 Carrive Road, Silverbridge at 173m² valued at £180,000, 27b Ballymaclosa Road, Silverbridge at 209 m² valued at £215,000, 6 Tullydonnell Road,

Silverbridge at 245m² valued at £225,000 and 109 Carrive Road, Silverbridge at 211m² valued at £210,000.

10. Of these comparables no. 109 was sold for £215,000 on the 31st March 2005. 6 Tullydonell Road, Silverbridge sold on the 8th September 2004 at £180,000 and 27b Ballymacloscha Road, Silverbridge was sold on the 23rd December 2004 for £173,500 although it was acknowledged that these last two properties were sold as 'builders' sales' indicating that they were not completed and left in what may be termed an 'unfinished state', although no evidence of what exactly that constituted was available to the tribunal.
11. Mr. Carroll submitted that properties in the area had not been selling for some considerable period of time and the value placed on the property was unrealistic. He pointed to the other comparables being closer to local transport services and pointed out that he was unable to receive local broadcasting or obtain a mobile phone signal from the United Kingdom

The Tribunal's Findings

12. The tribunal had regard to the comparables put forward by the appellant.
13. The only comparable which the tribunal considered to be of any substantial benefit to it in coming to a conclusion was the property at 109 Carrive Road, Silverbridge. It was not disputed by the respondent that this property had closer network links to local services nor that it was not blighted to the same extent by sustained anti-social behaviour in the form of illegal dumping.
14. The tribunal felt that the valuation of the appellant's property at £180,000 did not adequately reflect the difference in location as between the most relevant comparator at 109 Carrive Road and the appellant's property.
15. The tribunal felt that the appellant's evidence along with the respondent's own valuations and comparables were sufficient to displace the presumption that the valuation on the register is correct.
16. In all of the circumstances and in light of the findings above the tribunal felt that a reasonable reflection of the differences between the appellant's property and the comparables would be a reduction in the valuation by £20,000 leading to a revised valuation of £160,000. The tribunal believed that this was a more accurate estimation of the capital value of the property as at the capital valuation date having regard to the comparable properties.

Decision

17. The tribunal has assessed a revised valuation of £160,000. The tribunal's unanimous decision is that the appeal is allowed.

18. The tribunal directs that the valuation list be altered accordingly.

**Mr. Keith Gibson, Chair
Northern Ireland Valuation Tribunal**

Date decision recorded in register and issued to parties: