

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

CASE REFERENCE NUMBER: 01/09

MR. AND MRS. AQUINAS TRAINOR
– APPELLANTS

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 Appellants appeared at the Tribunal and represented themselves. The Respondent was represented by Mrs Claire White and Mr Peter Bell.
2. The property the subject of the appeal is 23 Belmont Road, Kilkeel BT34 4LA. It comprises a house, a garage, and garden. It is a detached single storey bungalow of recent construction and situated in a rural area. It is located 2 miles from the main conurbation of Kilkeel and access to the property is up a shared laneway. It is in good repair. Its gross external area is 176 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 garage, which is described as a double garage in the respondent's schedule, plus PVC double glazing.
3. The Respondent assessed the capital value of the property as £195,000 as at 1st January 2005, the relevant capital valuation date (hereinafter referred to as the 'AVD'). This figure was further reduced by some 20% being the relevant agricultural allowance. 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 2nd January 2009
- Commissioner's decision dated 28th 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 reserved its decision. 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 appellants, but primarily, if not exclusively from Mr. Trainor and from Mrs. White on behalf of the respondent.
8. The appellant explained that his property is situated one third of a mile down a loose stone surfaced lane shared with 12 other houses. The appellant also gave evidence that the property was valued for mortgage purposes in December 2004 at £140,000 and again in January 2007 at £190,000. He considered these to be more accurate than the value assessed by the LPS and submitted that a reasonable range of values would be between £140,000 to £150,000. The appellant further gave evidence that the gross external area of the garage was just under 30M². He went on to say that it was deliberately kept under 30M² to avoid being classed under Building Regulations as a double garage. The appellant considered that 17 Belmont Road and 19 Belmont Road, which were properties introduced by the appellant as comparables, properties of 127m² and 287m² and valued at £175,000 and £300,000 were much closer to the road and could not be used as proper comparables. The

appellant went on to introduce a comparable at Tullyframe Road, Kilkeel, a property with 175m² footprint and with a garage of 34m². Mrs. White helpfully advanced at this point that the property had been valued at £195,000 but had been excluded because of its distance some 3 miles away.

9. The respondent's presentation of evidence contained details of a number of comparables which were all located within the vicinity. These were 17 Belmont Road, 127m² and valued at £175,000, 19 Belmont Road, 287m² and valued at £300,000, 35 Mill Road, Kilkeel, 200m² and valued at £195,000, 20 Corcreaghan Road, Kilkeel and valued at £220,000, 26 Lurganreagh Road, Kilkeel, 187m² (219m² including a garage) and valued at £220,000, and finally 6 Dougan's Road, Kilkeel, 174m² and valued at £190,000.
10. Of these comparables no. 17 Belmont Road was sold for £112,800 on the 5th November 2003, 19 Belmont Road sold on the 30th June 2006 at £290,000 and 35 Mill Road, Kilkeel was sold on the 22nd October 2004 for £210,000.
11. Mrs. White submitted that the valuation represented the appropriate capital value and that the issue over whether the garage was single or double would not necessarily have affected her valuation, a point echoed by Mr. Bell. For the respondent's Mrs. White indicated that a garage over 34m² would be classed by the Commissioner as a double garage and that the measurement of the appellants' garage as far as the Commissioner was aware was 36m².

The Tribunal's Findings

12. The tribunal disregarded the comparable put forward by the appellant. The comparable was a considerable distance away, the full facts regarding the valuation, type and nature of the property were not clear and there were other closer, more relevant properties which the tribunal were able to take into consideration without regard to that suggested by the appellant. The tribunal also disregarded the two mortgage valuations, finding them of little or no assistance. The valuations were made for an entirely different purpose, namely the assessment of value for the purposes of securing a mortgage one year before and two years after the AVD. The Tribunal also had no information as to whether they would have reflected the fact that the house was held with agricultural land and buildings.
13. The only comparables which the tribunal considered to be of any substantial benefit to it in coming to a conclusion are the sales at 17 and 19 Belmont Road. These must however be regarded with caution. The sale of 17 Belmont road concerned a property which was 49M² smaller than the subject property and the sale was some 2 years previously, in November 2003. The sale of 19 Belmont Road was in June 2006, but it is a two storey house, some 111M² larger than the subject and the sale included two mushroom houses.
14. The Tribunal accepted the Appellant's evidence that the garage is less than 30M². The Appellant produced a photograph showing his garage has

only a single door not a double door as one would expect with a double garage. When asked, Mrs White was unable to tell the Tribunal what the difference in value was between a double and a single garage. The Tribunal having considered all the evidence and facts of the matter finds that the garage at the subject property is a single garage. The Commissioner has therefore erred in valuing it as a double garage. Mrs White was unable to say what the subjects valuation would have been if the garage had rightly been valued as a single garage.

15. The tribunal felt that the valuation of the appellant's property at £195,000 did adequately reflect the capital value of the property with one slight adjustment, namely that of the amendment from a double garage to a single garage.
16. In all of the circumstances and in light of the findings above the tribunal felt that a reasonable reflection of the difference between the property with a single garage and a double garage was £5,000, leaving a valuation of £190,000. 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 alteration of the garage.

Decision

17. The Tribunal unanimous decision is that the correct capital value of the subject is £152,000 (£190,000 less 20% agricultural allowance).
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: