

LANDS TRIBUNAL FOR NORTHERN IRELAND
LANDS TRIBUNAL AND COMPENSATION ACT (NORTHERN IRELAND) 1964
IN THE MATTER OF AN APPEAL AGAINST VALUATION FOR RATING PURPOSES
BETWEEN
VR/10/1969 JOHN J O'KANE - APPELLANT
VR/11/1969 PATRICK J O'NEILL - APPELLANT
AND
THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT

These were two appeals against the valuation for rating purposes of two terrace houses situated at 18 and 18a Bridge Street, Strabane, Co Tyrone. Each house had the same accommodation and the only differences were that Mr O'Kane's house (No 18 Bridge Street) had a larger but older store than Mr O'Neill's (No 18a Bridge Street) in the open yard at the rear, and also Mr O'Kane had an enclosed area of ground at the rear of the open yard, whereas Mr O'Neill had none.

By agreement of all parties these two appeals were heard together. Mr O'Kane and Mr O'Neill appeared in person and Mr Brendan Loughrey, a building contractor, gave evidence on their behalf.

The respondent was represented by Mr Ronald C Stewart AAI ARVA, an officer of the Valuation Division of the Ministry of Finance.

The subject premises were formerly one large terrace house which was converted by Mr Brendan Loughrey in 1968 into two three storey dwellings, No 18 and No 18a Bridge Street. The net annual value of each house was fixed at £21 on the 1969/1970 Annual Revision, and was reduced in each case to £18 on First Appeal. The appellants were dissatisfied with this reduction and accordingly appealed to the Lands Tribunal asking for a reduction to at least £10 on a variety of grounds, but particularly because each was stated to be rated much higher than any other house in the area.

The subject premises are three storey terrace houses and each contains on ground floor an entrance porch, hall, living room, working kitchen with larder and hot press, combined bathroom and WC. On the first floors there are two bedrooms and on the second floors two bedrooms. These houses have clearly been largely rebuilt very recently and are in excellent order, though it was pointed out that none of the bedrooms in either house has a

fireplace. Mains electricity is installed and the open yards at the rere are concreted, each house having, as already stated, a store in its yard and Mr O'Kane's house having an enclosed area of ground behind his yard. The area of each house is agreed to be 166 square yards. No additional value was attributed by Mr Stewart to either house in respect of its store or yard, nor in the case of Mr O'Kane's house to the ground at the rere, which at present could hardly be called a garden.

The appellants stated that the situation, close to a hump-backed type of bridge was not good since, being on the main traffic route in and out of Strabane, there was continual noise particularly at night from cars and lorries changing gear and engines being accelerated for the short sharp slope up to and down from the bridge. Bridge Street, they said, was narrow and car parking was not permitted outside the subject premises. There was no back entrance to either house and dustbins had to be carried through the dwellings. A further factor was a public house next door to Mr O'Kane's house, No 18, with a very noisy "singing lounge", the music from which prevented his children from getting to sleep before ten o'clock at night.

Mr O'Neill, being a night worker, found the constant traffic past the house very disturbing.

Mr Loughrey, who had converted the original large house into the two subject premises, gave evidence of the valuations of eight other houses in Bridge Street. He stated that on an area basis these devalued at between 1s 4d and 1s 9d per square yard, compared with 2s 2d per square yard for each of the subjects. He also commented on the valuations of the respondent's comparables and sought to distinguish them from Mr O'Kane's and Mr O'Neill's houses.

Mr Stewart stated that most of the comparables in Bridge Street mentioned by Mr Loughrey, and on which the appellants relied, had been valued at the second general revaluation in 1957 and had not been revised since then. At that time, houses in Bridge Street had been subject to flooding from the Mourne River to a depth of three to four feet. Allowance had been made for this in arriving at the valuations in 1957, but since then the Strabane Urban District Council had carried out a drainage scheme and the flooding has now been largely cured. Also a number of houses had been improved since 1957, but had not been listed for annual revision, and consequently their valuations did not take such improvements into account. Mr Stewart offered as comparables one house in Barrack Street, two houses in Bridge Street, one house in Butchers Street, two houses in Meeting

House Street, two houses in Railways Street and two houses in Townhall Street. On an area basis Mr Stewart stated that these houses devalued at between 2s 1d and 3s per square yard, and so justified the adoption of 2s 2d per square yard for the subject houses.

DECISION

The Tribunal has inspected the subject premises and all the comparables.

The Tribunal was invited to rely on the "tone of the list", but the wide divergence in the rates per square yard shown by analysis of the assessments fails to disclose any very clear basis for comparisons.

Most of the appellants' comparables, while having the advantage of being situated close to the subject premises, were valued in 1957 at a time when flooding reduced the value of houses in this area. This evidence was not disputed.

Mr Loughrey placed particular weight on 91/93 and 36 Bridge Street. The Tribunal does not consider that the circumstances of No 91/93 Bridge Street, formerly two houses, now joined into one, is of great assistance. It is rather larger, and has more accommodation than either of the subjects with three bedrooms and bathroom on the first floor and five attic rooms on the second floor. It appears to be largely in its original state of repair and would be less attractive to the hypothetical tenant than either of the subjects. Its valuation fixed at the 1969/1970 Annual Revision devalues at about 1s 8d per square yard.

No 36 Bridge Street is a two storey house with a living room, bedroom and kitchen on ground floor, two bedrooms and bathroom on first floor. The valuation was fixed at the 1969/1970 Annual Revision at £11 which devalues at about 1s 6d per square yard. Mr Stewart stated that in his opinion this house was undervalued and this opinion is supported by a general view of the other comparables.

As regards Mr Stewart's comparables, the Tribunal finds that most are in quite different situations and in general are houses of rather different types. As a result substantial adjustments would be necessary to compare these with the subjects.

Mr Stewart however had two comparables in Bridge Street. No 74 Bridge Street was a two storey Council house, improved with new two storey addition at the rear. The accommodation is living room, kitchen, scullery, bathroom and WC, and four bedrooms.

The valuation devalues at 3s per square yard, and appears to be out of line with all the other comparables.

No 43a Bridge Street is similar in area to the subject premises having 176 square yards on three floors, and devalues at 2s 1d per square yard, the valuation having been fixed at the 1964/1965 Annual Revision after the addition of a two storey return at the rear to give a kitchen on ground floor and bath and WC on first floor. Mr Loughrey stated that this house had a side entrance which did away with the necessity for carrying dustbins through the house, but this was not apparent on inspection.

This then is the material available to the Tribunal on which to come to a conclusion on this matter. Clearly, the nearest comparison is No 43a Bridge Street, which is a considerably older house which to some extent has been improved but is not in such good condition as the two rebuilt subject premises. It is true that the situation of Mr O'Kane's and Mr O'Neill's houses is closer to the bridge and may therefore be subject to more traffic noise and also on occasion, to nightly singing in the adjoining premises, but this is only a matter of minor degree and must be outweighed in the mind of the hypothetical tenant by the obvious attractions of virtually new accommodation. The difference in the rate per square yard between No 43a Bridge Street and the subject premises is only one penny.

The Tribunal is not satisfied from the evidence produced and the comparisons made that the valuations of the two subject houses are incorrect.

The Tribunal therefore dismisses these appeals and makes no order as to costs.

ORDERS ACCORDINGLY

16th January 1970

**F MALCOLM McKIBBIN
LANDS TRIBUNAL FOR NORTHERN IRELAND**