

**LANDS TRIBUNAL FOR NORTHERN IRELAND**  
**LANDS TRIBUNAL AND COMPENSATION ACT (NORTHERN IRELAND) 1964**  
**IN THE MATTER OF AN APPEAL AGAINST VALUATION FOR RATING PURPOSES**  
**VR/104/1980**  
**BETWEEN**  
**H C ALLEN - APPELLANT**  
**AND**  
**THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT**

**Lands Tribunal for Northern Ireland - Mr F Malcolm McKibbin MA(Cantab) FRICS**

**Belfast - 13<sup>th</sup> April 1981**

This was an appeal against the valuation for rating purposes of a detached dwelling house, out-offices and garden at No 11 Maryville Park, Belfast.

The subject was a two-storey pre-war detached dwelling in a pleasant residential park, running from Lisburn Road to Malone Road. The houses in Maryville Park are of varied size and design but all are good quality dwellings commanding a ready market. The accommodation of the subject comprised entrance hall, cloakroom, 3 reception rooms, kitchen, scullery and pantry, 4 bedrooms, boxroom, bathroom and separate WC. At the rear is an enclosed yard with outbuildings and at the side, separate from the house, is a fairly recently built brick garage with mineralised felt roof. Mains electricity, water and sewage services are connected.

At the Third General Revaluation the NAV was fixed at £298. In 1980 the NAV was revised, to take account of a solid fuel central heating system, and increased to £320. On first appeal the Respondent reduced the valuation to £310. The Appellant was dissatisfied and appeal to the Lands Tribunal.

The Appellant contended that the Parkray Everglow heater was only capable of heating one room at a time. Five double radiators were installed on the ground floor and six single radiators on the first floor, but the installation's ability to heat more than one at a time made it an exaggeration to say that it constituted a central heating system. In addition the cost of the special anthracite fuel was prohibitive especially when added to the higher cost of upkeep of an older house such as the subject. He also considered that his garage was

valued at too high a rate - £0.80 per m<sup>2</sup> - whereas the garage of No 9 Maryville Park was assessed at £0.60 per m<sup>2</sup>.

Mr Cecil E Greer BA ARICS ARVA, an officer of the Valuation Division of the Department of Finance represented the Respondent at the hearing and gave evidence of the basis of assessment of the subject and of six comparables which he contended supported the NAV of the subject. As regards the rate per m<sup>2</sup> of assessment of the garages at the subject and at the adjoining house No 9 was older and timber built.

The subject dwelling had been exceptionally well maintained and was in good decorative order throughout. The Parkray heating installation was an integral built-in system with eleven radiators and was an attractive feature of the house. He contrasted by reference to his comparables the assessment of full oil fired central heating, which was assessed at about 8% addition to the rental value of the area it served. In the case of another two-storey house in the Malone area equipped with a Parkray heating system for ground floor only, the heating system was assessed at only 4% of the total rental value of that hereditament. The reduction from £320 to £310 NAV of the subject on first appeal was a concession to the Appellant's contention that the system was limited in its ability to heat fully the entire dwelling at one time.

## **DECISION**

The Tribunal has inspected the subject hereditament and viewed the exterior of the relevant comparables.

It accepts Mr Greer's evidence as to the assessment of the garage and indeed his description of the subject as being exceptionally well maintained.

As regards the Parkray heating system, this is an integral part of the dwelling and its value must be reflected in the NAV assessment of the hereditament. It would undoubtedly be an attraction to the hypothetical tenant and the amount attributed to it by the Respondent is supported by the comparables.

The Tribunal dismisses this appeal and confirms the entry in the Valuation List at £310. The Respondent does not ask for costs and the Tribunal makes no order in that respect.

**ORDERS ACCORDINGLY**

**5<sup>th</sup> May 1981**

**F Malcolm McKibbin  
LANDS TRIBUNAL FOR NORTHERN IRELAND**

**Appearances:-**

**Appellant - In person.**

**Respondent - Mr Cecil E Greer BA ARICS ARVA.**