

LANDS TRIBUNAL FOR NORTHERN IRELAND
LANDS TRIBUNAL AND COMPENSATION ACT (NORTHERN IRELAND) 1964
IN THE MATTER OF APPEALS AGAINST VALUATION FOR RATING PURPOSES

VR/21/1982

VR/22/1982

VR/23/1982

BETWEEN

ULSTER CASH INVESTMENTS LIMITED - APPELLANT

AND

THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT

Lands Tribunal for Northern Ireland - Mr A L Jacobson FRICS

Belfast - 29th March 1983

These Appeals concerned a house divided into three flats, one each on the ground floor, the first floor and the second floor, at No 97 Cavehill Road, Belfast. The Tribunal heard all three Appeals together - the evidence on behalf of both the Appellant and the Respondent being common to all three.

Mr Desmond Hennessy, a director of Ulster Cash Investments Limited appeared for the Appellant.

Mr David Herty ARICS appeared for the Respondent.

The following facts were agreed:-

The house was assessed as a single dwelling at £158.00 at the Third General Revaluation of Northern Ireland. As a result of the flat conversion, the District Valuer made separate assessments (by certificate dated 14th June 1977) as follows:-

VR/21/1982 - Flat Gd - £87.00 NAV

VR/22/1982 - Flat 1st - £82.00 NAV

VR/23/1982 - Flat 2nd - £63.00 NAV

Application for revision resulted in the District Valuer making no change (by certificate dated 8th April 1982) in each case. Subsequent Appeals to the Commissioner of Valuation resulted in no change (by Notice of Dismissal dated 5th November 1982).

The area of each flat (net usable area) was as follows:-

VR/21/1982 - Flat Gd - 45.54 square metres

VR/22/1982 - Flat 1st - 43.38 square metres

VR/23/1982 - Flat 2nd - 33.26 square metres

The general area some years past suffered from occasional rioting and vandalism but in recent times the area had been peaceful with few incidents of noise or vandalism.

Some terrace houses in the general area had been converted into flats and these varied from fully self-contained flats, flats (not fully self-contained) and flats on a split level (ie partly on two floors).

The Appellant mentioned in evidence two comparables ie the ground flat at No 103 Cavehill Road which was assessed at £90.00 NAV (45 square metres at £2.00 per square metre). Also the adjacent four flats at No 95A Cavehill Road. These were fully self-contained and in better repair. They were assessed at £91.00 NAV (38.9 square metres at £2.35 per square metre) on the ground floor; £85.00 NAV (36 square metres at £2.35 per square metre) on the first floor; £79.00 NAV (33.8 square metres at £2.35 per square metre) on the second floor; and a split-level flat was assessed at £100.00 NAV (49.7 square metres at £2.00 per square metre) on the ground and first floors. He considered that insufficient allowance had been made in the three flats, the subject of these Appeals, for the fact that they were not fully self-contained.

Mr Herty submitted a schedule of five houses which had been converted into flats which were not fully self-contained. These varied in assessment from £76.00 to £93.00 and the prices/square metre varied from 49 square metres at £1.90 per square metre to 37 square metres at £2.05 per square metre. He pointed out that No 99 Cavehill Road (adjacent) which was in course of rehabilitation by the Newington Housing Association Limited at the time of the First Appeal to the Commissioner of Valuation had now been completed thus improving the general appearance of the terrace.

The assessments had been made up as follows:-

VR/21/1982 - 45.54 square metres at £1.90 per square metre = £86.5
say £87.00

VR/22/1982 - 43.38 square metres at £1.90 per square metre = £82.40
say £82.00

VR/23/1982 - 33.26 square metres at £1.90 per square metre = £63.19
say £63.00

DECISION

The Tribunal inspected each of the three flats under appeal, all the comparables submitted externally and, where occupants allowed, the inside of comparables. The comparables referred to by the Appellant indicated that better ground floor flats in the same terrace were assessed higher than No 97 Cavehill Road ground floor flat. The figures were No 103 Cavehill Road 45 square metres at £2.00 and No 95A Cavehill Road 38.9 square metres at £2.35. Both comparable flats were in better repair and No 95A was fully self-contained. The subject ground floor flat was assessed at a lower level (as it should have been) but the relativity could not be satisfactorily found without having regard to the comparables which formed the "tone of the list" as submitted by the Commissioner of Valuation. These showed (for ground floor flats) that the ground floor flat in No 97 Cavehill Road had been assessed at the lowest square metre price (£1.90) shown by any of the comparisons. The assessment is deemed to be correct until the Appellant proves its incorrectness. This he has not done and the Commissioner's evidence has in a positive way proved its correctness.

In a similar way the assessments of the first floor flat and the second floor flat follow the same pattern of values as the ground floor flat. The Appellant has not shown that either assessment is incorrect and the Commissioner's evidence has in a positive way proved the correctness of each.

The Tribunal in consequence finds:-

VR/21/1982 - Flat Gd - £87.00 NAV. This assessment is correct and no change should be made.

VR/22/1982 - Flat 1st - £82.00 NAV. This assessment is correct and no change should be made.

VR/23/1982 - Flat 2nd - £63.00 NAV. This assessment is correct and no change should be made.

The Tribunal makes no order as to costs.

ORDERS ACCORDINGLY

18th April 1983

**Mr A L Jacobson FRICS
LANDS TRIBUNAL FOR NORTHERN IRELAND**

Appearances:-

Appellant - Mr Desmond Hennessy, Director.

Respondent - Mr D G Herty ARICS.