

**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/23/1981**  
**BETWEEN**  
**ALEXANDER N MAGEE - APPELLANT**  
**AND**  
**THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT**

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

**Belfast - 3<sup>rd</sup> December 1981**

This was an appeal against the valuation for rating purposes of a two-storey terrace house at 39 Donegall Avenue, Belfast.

At the Third General Revaluation in 1976 the subject hereditament was valued at £46 NAV.

As a result of alterations and improvements the valuation was revised and fixed at £75. On first appeal to the Respondent the NAV was increased to £92.

The subject hereditament comprised a terrace house built about 1906, which was purchased by the Appellant in 1979. He decided to modernise and improve it with the assistance of a grant provided through the Northern Ireland Housing Executive. As a result of this the District Valuer revised the valuation though unable to obtain access to inspect the interior of the hereditament. On such assumptions as he was able to make he valued the subject at £75 NAV. The Appellant appealed in the first instance to the Respondent. In the light of the appeal valuer's inspection of the interior, the NAV was increased to £92, and the Appellant, being dissatisfied, appealed to the Lands Tribunal.

The subject hereditament has been extensively modernised and extended and comprised on ground floor - a large lounge with boiler grate (formerly two small reception rooms), a working kitchen with yard and small coal store. On first floor - two bedrooms, combined bathroom and WC and domestic utensil cupboard.

All main services were connected and the exterior of the premises including roof, chimney and spoutings had been renovated and repaired, apart from the construction of a new two-storey block of brick walls with mineralised felt roof, which provided the ground floor working kitchen and first floor bathroom.

The total area of the subject was agreed to be 75 square metres.

The Appellant stated in evidence that being an owner/occupier the grant available to him was only £5,000 whereas the estimated cost to him was between £8,000 and £10,000. He was unable to afford this as he was unemployed, elderly and had sunk all his savings into the subject hereditament. Accordingly he had carried out as much of the work as possible himself. He had no special skill in building or house repairing and he contended that the completed job fell considerably short of the standard set in adjoining houses which had been acquired compulsorily by the Housing Executive and then improved regardless of expense. In particular the ground flooring of the subject was only the original old flooring patched where necessary. Walls in the subject had been patched and dampness had not been eradicated, whereas in adjoining houses acquired by the Housing Executive, walls had been completely stripped and replastered with damp proof plaster, wooden floors had been ripped out and replaced by concrete floors, cement rendered and laid with attractive trouble free tiling. The roof of the subject had been patched, whereas in many cases the Housing Executive had completely rebuilt and reslated the roofs of similar houses. The chimney of the subject had been partly rebuilt and patched, whereas the other houses had had chimneys completely rebuilt. In the subject worn stair treads had been retained whereas in the adjoining houses the Housing Executive had to put in new stair treads.

For the Respondent, Mr Anthony J King ARICS, accepted much of the Appellant's evidence. He said however that from the point of view of the hypothetical tenant there was little to choose between the subject which was in excellent order and attractively decorated, and houses rehabilitated by the Housing Executive. He relied on the assessments of two typical rehabilitated hereditaments with one-storey returns, valued at £1.25 per square metre, and one two-storey and attic hereditament assessed at £1.20 per square metre.

He assessed the subject at £1.23 per square metre to give a NAV of £92 for its agreed area of 75 square metres.

## **Decision**

The Tribunal has inspected the subject hereditament and viewed the exterior of the comparables relied on by Mr King. It has also inspected the interiors of houses owned and being rehabilitated by the Housing Executive.

As a result it accepts the evidence of the Appellant and while not entirely disagreeing with Mr King, who was most fair and reasonable in his approach, has come to the conclusion that the hypothetical tenant would offer a slightly higher rent for the Housing Executive houses, 'rehabilitated without regard to expense', than for the subject, vacant and to let - on the statutory assumption. The difference in finish would be clear cut and more easily visible, and even the tenant from year to year would prefer the trouble free aspect of the more expensive and more thorough rehabilitation job. In particular the difference in patched flooring and old worn stair treads would be noted.

Admittedly the difference can only be minor, but the Tribunal has decided that the subject should be assessed as follows:

75 metres square at £1.20 per square metre - £90 NAV.

To this extent the appeal is allowed and the Tribunal directs the subject hereditament to be entered in the list at £90 NAV.

The Respondent will pay the Appellant the measured sum of £10 towards his costs of and incidental to these proceedings.

#### **ORDERS ACCORDINGLY**

**22<sup>nd</sup> December 1981**

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

#### **Appearances:-**

**Appellant - In person.**

**Respondent - Mr Anthony J King ARICS.**