

**LANDS TRIBUNAL FOR NORTHERN IRELAND**  
**LANDS TRIBUNAL AND COMPENSATION ACT (NORTHERN IRELAND) 1964**  
**IN THE MATTER OF AN APPEAL**  
**VR/5/1991**  
**BETWEEN**  
**TERESA CONWAY - APPELLANT**  
**AND**  
**THE COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT**

**Lands Tribunal for Northern Ireland - Mr A L Jacobson FRICS**

**Cookstown - 1<sup>st</sup> December 1993**

This was an appeal against the Net Annual Value of £300 for a private dwelling house at No 80 Chapel Street, Cookstown.

At the Third General Revaluation of Northern Ireland the entry in the Valuation List read:-

Net Annual Value    £349 PD    £101 OTHER    £450 TOTAL

The District Valuer by certificate dated 15<sup>th</sup> November 1979 separately assessed the workshops at the rear as No 80a Chapel Street and the assessment for No 80 Chapel Street became £350 Private Dwelling and Total and the Description was H&G.

A further application for a reduction was followed by a further District Valuer's certificate dated 5<sup>th</sup> January 1982 reducing the assessment to £300 to take account of the inconvenience from the presence of the business to the rear.

Further applications for a reduction resulted, inter alia, with the District Valuer's Certificate dated 27<sup>th</sup> July 1990 in which he declined to make any alteration in the assessment of £300. On this occasion an appeal to the Commissioner of Valuation ("the Commissioner") was duly made. This resulted in the Commissioner by Certificate dated 22<sup>nd</sup> January 1991 declining to make any alteration on the grounds that "The valuation is fair and relative to those of other dwelling houses in the area". On the 26<sup>th</sup> February 1991 this appeal to the Lands Tribunal was made. The grounds of appeal were:- "Premises are no longer of the same usable (sic) value or rentable value prior to the security changes over two years ago".

The Lands Tribunal gave permission for Mr Martin Peter Charles Conway to appear on behalf of his mother, Mrs Teresa Conway, the Appellant.

Mr Conway explained that he agreed the survey of the house with the Commissioner's representative and he accepted that the Net Annual Value of £300 was correct if it were not for the security changes which have taken place since a terrorist incident in 1988. He explained that as the house was situated opposite to the local base of the security forces it made it an obvious point from which terrorists could launch bombing campaigns. As a result laminated glass windows had to be installed, boundary walls were raised at the rear and topped with barbed wire and security cameras were installed. He considered that the comparables, submitted by the Commissioner's representative viz Nos 82, 84 and 78 Chapel Street respectively, while situated directly opposite the security base were not as badly affected as his mother's house. Further, he accepted that the District Valuer's Certificate dated 5<sup>th</sup> January 1982 reduced the Net Annual Value from £360 to £300 because of the presence of the workshop etc at the rear of the house (and occupied by Conway Bros Ltd). He further testified that those workshop, stores etc were no longer in existence - the business having ceased to operate sometime after 1990.

Mr William Alan Hanna BA ARICS, Senior Valuer (for the Commissioner) spoke to a Net Annual Value of £300. His assessment was as follows:-

House	401 square metres @ 65p per square metre	£261
Utility Room	30 square metres @ 50p per square metre	15
Full central heating		<u>24</u>
<b>Total Net Annual Value</b>		<b>£300</b>

He supported this assessment with three comparables:-

1. **No 82 Chapel Street** **Net Annual Value £260**

Analysed as follows:-

House	308 square metres @ 75p per square metre	£231
Motor Houses and O	64 square metres	say <u>30</u>
		£261
<b>Total Net Annual Value say</b>		<b>£260</b>

2. **No 84 Chapel Street** **Net Annual Value £230**

Analysed as follows:-

House 238 square metres @ 90p per square metre		£214
Partial central heating	say	10
Poor outhouses 112 square metres	say	<u>10</u>
		£234
<b>Total Net Annual Value</b>	<b>say</b>	<b>£230</b>

3. **No 78 Chapel Street** **Net Annual Value £285**

Analysed as follows:-

House 220 square metres @ 90p per square metre		£198
Central Heating	say	18
Snooker room 41 square metres @ 75p per square metre		31
Motor House 28 square metres )		
Motor House 26 square metres )	say	30
Poor outhouses 76 square metres	say	<u>10</u>
		£287
<b>Total Net Annual Value</b>	<b>say</b>	<b>£285</b>

He further considered that these three comparables were similarly positioned as and similarly affected as the subject house.

The first two comparables were of similar construction as No 80 Chapel Street and in the same terrace (No 80 being an end terrace house). No 78 is also an end terrace house with brick walls and asbestos slated roof.

Mrs Anne Kyle, Solicitor (of the Crown Solicitor's Office) for the Commissioner submitted:-

1. Article 54(2) of the Rates (Northern Ireland) Order 1977 ("the 1977 Order") states:-

"On an appeal [to the Lands Tribunal] under this Article, the valuation shown in the valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown."

She submitted that the Appellant has produced no evidence to show that the Valuation List Entry was wrong - Mr Conway had failed to show that the entry was incorrect.

2. Although that was relied on, the expert witness for the Commissioner has shown by his analysis of proper comparables that the entry in the Valuation List is correct.

Refers to Schedule 12, Part I, para 2(1) of the 1977 Order viz:-

"... in estimating the net annual value of a hereditament for the purposes of any revision of the valuation list, regard shall be had to the net annual values in the valuation list of comparable hereditaments which are in the same state and circumstances as the hereditament whose net annual value is being revised".

3. The comparables submitted by the Commissioner all are similarly affected by the matters complained of by the Appellant. Therefore they are similarly circumstanced and are true comparables.
4. At the date of the District Valuer's Certificate in 1990 the circumstances complained of were the same as when the reduction from £350 to £300 was made. The workshop and stores were then still in situ and the hereditament was a private dwelling.

## **DECISION**

While the Tribunal has sympathy with the Appellant's complaints the Appellant on the facts proved has not shown that the entry in the Valuation List is incorrect.

The Tribunal is satisfied that those houses situated opposite the security base are all affected by the problems resulting from the occasional terrorist activity which has required the installation of various checkpoints. All of those houses are affected to the same degree. That was the situation at the important date of the District Valuer's Certificate which is the starting point of this Appeal.

Indeed, since that time the workshop and stores which gave rise to the reduction in Net Annual Value from £350 to £300 is no longer used for commercial purposes since sometime after 1990.

That really is the end of the matter. However the Respondent, while relying on Article 54(2) of the 1977 Order, gave evidence that the entry in the Valuation List was correct.

The Tribunal, having heard the expert witness, has carefully studied that evidence and is satisfied that Mr Hanna's carefully prepared evidence quite clearly shows that the assessment is correct bearing in mind the relevant date. Any change, such as the removal of the business carried on in No 80a Chapel Street and which took place after the relevant date, are matters which are for another time and therefore are ignored by the Tribunal.

The Tribunal dismisses this Appeal.

The Tribunal makes no order as to costs.

**ORDERS ACCORDINGLY**

**A L Jacobson FRICS**

**Lands Tribunal for Northern Ireland**

**22<sup>nd</sup> December 1993**

**Appearances**

**Mr Martin Peter Charles Conway for the Appellant Mrs Teresa Conway.**

**Mrs Anne Kyle (Solicitor - Crown Solicitor's Office) for the Respondent Commissioner.**