

NORTHERN IRELAND VALUATION TRIBUNAL
THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND
THE VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007

CASE REFERENCE NUMBER: 20/10

APPELLANTS – DAVID ORR AND BRENDA ORR
AND
RESPONDENT – COMMISSIONER OF VALUATION FOR NI

Chairman - Mr Michael Flanigan
Members – Mr Timothy Hopkins and Mr Bob McCann

Hearing: 21st March 2011

Decision and Reasons

1. Neither the Appellants nor the Respondent appeared and both parties relied on their written submissions only.
2. The subject property (“the property”) in this appeal is situated at 20b Lisraw Road Scarva, Craigavon BT63 6LJ. The property is owned and occupied by the Appellants. The property is a detached house built around 2010.
3. On 18th November 2010, the Commissioner’s Decision on Appeal reduced the capital valuation of the property from £260,000 to £250,000. The Appellants appealed against that decision under Article 54 Rates (Northern Ireland) Order 1977 by way of Notice of Appeal dated 14th December 2010.
4. The following documents were before the Tribunal:
 - 4.1 Notice of Decision dated 18th November 2010.

- 4.2 Notice of Appeal dated 14th December 2010.
- 4.3 Correspondence between Northern Ireland Valuation Tribunal and Parties
- 4.4 Respondent's Presentation of Evidence

5. The Law

- 5.1 The statutory provisions are set out in the Rates (Northern Ireland) Order 1977 ("the 1977 Order") as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order")
- 5.2 The Tribunal considered the terms of the Schedule 12 of the 1977 Order as amended which states as follows:

7.1 Subject to the provisions of this Schedule, for the purposes of this Order the capital value of a hereditament shall be the amount which on the assumptions mentioned in paragraphs 9 to 15, the hereditament might reasonably have been expected to realise if it had been sold on the open market by a willing seller on the relevant capital valuation date.

7.2 In estimating the capital value of a hereditament for the purposes of any revision of a valuation list, regard shall be had to the capital values in that valuation list of comparable hereditaments in the same state and circumstances as the hereditament whose capital value is being revised.

- 5.3 Article 54 (3) of the 1977 Order provides that on appeal any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.

6. The Evidence and Submissions

- 6.1 The Tribunal noted that the Appellants relied upon one substantive ground of appeal, namely that a larger property situate at 8 Corernagh Road had a capital valuation of £250,000.

- 6.2 The Appellants submitted that the Corernagh premises were less than one mile from the subject property and had a gross external area of 353.5 square meters. On the basis of the valuation of this property the appellant calculated that their own property should have been valued at between £190,000 and £200,000.
- 6.3 The Appellant's case stood or fell on the relevance of one comparable the premises situate at 8 Corernagh Road Poyntzpass.
- 6.4 The Respondent submitted a Schedule of Comparisons comprising 6 comparable properties.
- 6.5 In relation to the Appellant's comparable the Respondent presentation pointed out that hereditament itself had been the subject of an Appeal to the NIVT and subsequently to the Lands Tribunal and that the valuation of that property was a "one-off" directly related to its particular location.
- 6.6 The Respondents Schedule of Comparisons included a number of other detached chalet bungalows of similar size to the subject property from both Lisraw Road Scarva and Poyntzpass.

7. Decision of Tribunal

- 7.1 The Tribunal at the hearing of an appeal is empowered to make any decision that the Commissioner might have made, and to make an alteration to the valuation list to give effect to its decision. The work of the Tribunal is however bound by the provisions of Article 54 (3), which directs that any valuation shown in a valuation list with respect to hereditament shall be deemed to be correct until the contrary is shown.
- 7.2 The provisions of Article 54 (3) are specific in that "any valuation in the list is deemed to be correct unless proved otherwise". The phrase "any valuation" in this context includes not only the valuation of the property which is the subject of the appeal, but also any other valuations on the list that are relied upon. Undoubtedly this places a substantial onus on an appellant to prove that the entry which relates to their own premises is incorrect. The standard of proof in these proceedings is on the balance of probabilities; and that

standard must be satisfied on the basis of evidence submitted to the Tribunal.

- 7.3 In dealing with the instant case the Respondents relied substantially upon their Schedule of Comparisons. The Tribunal does not believe it necessary in this case to analyse each of the comparables here but that it is suffice to note that the comparables included hereditaments of similar size and location to the subject premises, with valuations which substantially supported the Commissioners valuation of £250,000.
- 7.4 The Respondent was able to demonstrate that the capital valuation of the Appellant's comparable was location specific and as such The Tribunal was of the view that it was of limited assistance in determining the appeal.
- 7.5 The Tribunal was ultimately satisfied that the Respondent had demonstrated that the weight of comparable evidence was against the Appellants and that the tone of the list supported the Commissioners decision of 18th November 2010.
- 7.6 Examining the submissions from both parties, the Tribunal's unanimous decision is that the Commissioner's Decision on Appeal is upheld and the appeal is dismissed.

Chairman: Michael Flanigan

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 30 March 2011