

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

**CASE REFERENCE NUMBER: 03/10**

**KIERAN HAUGHEY - APPELLANT**  
**AND**  
**COMMISSIONER OF VALUATION FOR NORTHERN IRELAND - RESPONDENT**

**Northern Ireland Valuation Tribunal**

**Chairman: Mr James V Leonard, President**

**Members: Mr Brian Sparkes FRICS and Mr Pat Cumiskey**

## **DECISION**

The unanimous decision of the tribunal is that the Decision on Appeal of the Commissioner of Valuation for Northern Ireland is upheld and the appellant's appeal is dismissed.

### **REASONS**

#### **Introduction**

1. This is a reference under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order"). The appellant indicated in his appeal that he was content for the appeal to be disposed of by written representations and accordingly there were no appearances at the hearing of the matter.
  
2. The appellant, by Notice of Appeal received by the Office of the Tribunal on 14 April 2010, appealed against the decision of the Commissioner of Valuation on appeal dated 9 March 2010 in respect of the valuation of a hereditament situated at 84a Coast Road, Cushendall, Ballymena, County Antrim BT44 0QW (" the property").

## **The Law**

3. The statutory provisions are to be found in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order"). The tribunal does not intend in this decision fully to set out the statutory provisions of Article 8 of the 2006 Order, which amended Article 39 of the 1977 Order as regards the basis of valuation, as these provisions have been fully set out in earlier decisions of this tribunal. All relevant statutory provisions were fully considered by the tribunal in arriving at its decision in the matter.

## **The Evidence and Facts**

4. The tribunal heard no oral evidence as this was an appeal disposed of by written representations. The tribunal had before it the appellant's Notice of Appeal to the tribunal (Form 3) with attachments and various documents including the following:-
  - 4.1 The Commissioner's Decision on Appeal dated 9 March 2010.
  - 4.2 A document entitled "Presentation of Evidence" prepared on behalf of the Commissioner by Mr Gareth Neill MRICS and submitted to the tribunal for the purposes of the tribunal hearing.
  - 4.3 Various documents and written submissions submitted in evidence and by way of argument on behalf of the appellant to the tribunal.
  - 4.4 A supplementary submission made to the tribunal in response to the appellant's submission.
  - 4.5 Correspondence between the tribunal and the parties.

5. The following facts were not in contention. The property consists of a dwellinghouse situated at 84a Coast Road, Cushendall, Ballymena, County Antrim BT44 0QW, being situated in a coastal location with potentially good sea views. The property is used as a holiday home by the appellant who is the ratepayer. The property is a detached two-storey house constructed in 2008 with a gross external area (“GEA”) of 198 m<sup>2</sup>. The property has an integral garage of GEA 35m<sup>2</sup>. The property is of block/render/stone construction and has the benefit of oil-fired central heating, mains electricity, water and sewerage services. The property is situated fronting the Coast Road and enjoys good but slightly limited sea and countryside views on its southerly aspect. The capital value was assessed as at 1 January 2005 (that being the antecedent valuation date, or “AVD”) at a figure of £230,000.
  
6. The Commissioner’s submission to the tribunal is that in arriving at the capital value assessment regard was had to the statutory basis of valuation and thus regard was had to the capital values in the valuation list of comparable hereditaments in the same state and circumstances. These “comparables” are set out in a schedule to the Commissioner's Presentation of Evidence, with further particulars given thereafter in respect of the comparables, including photographs of the comparables. There are five comparables in total including the subject property, none of these including sales value evidence, with the evidence from the other four comparables consisting of stated unchallenged capital value assessments. The comparables are all in relatively close proximity one to the other in terms of location. The respondent’s listed comparables are 84 Coast Road, 59A Coast Road, 59 Coast Road and 4 Bellisk Park, all Cushendall. Copies of the Commissioner's Presentation of Evidence and of the other documentation have been provided to the appellant and the appellant has responded thereto in submissions to the tribunal.

## **THE SUBMISSIONS**

7. The appellant and the respondent, in brief, have included the following points in submissions. The appellant contends that 59 and 59A Coast Road, Cushendall are 400 m away from the subject property and that there are plenty of other relevant comparisons in the immediate vicinity. Number 78 Coast Road is incorrectly

recorded but is a modern two-storey dwelling with a sun room and, applying a valuation based on square footage to that property and transposing that to the subject property, would produce a valuation for the subject property of £206,316. Number 70 Coast Road is a two-storey detached listed sea captain's house with full sea views and other amenities and, applying a valuation based on square footage to that property and transposing that to the subject property, would produce a valuation for the subject property of £205,326. The respondent's rejection of the above addresses as suitable comparables is invalid and these provide strong justification for a reduction in the valuation for the subject property. For the respondent, it is contended that there are indeed other dwellings closer to the subject property than 59 and 59A Coast Road but the properties selected as comparables are strong comparables given their location and similarity to the subject property in terms of size, age and the limited nature of their respective sea views. There is a particular issue in respect of numbers 78 and 78A Coast Road, with confusion between the property addresses and the details recorded in the Ordinance Survey mapping. In respect of number 70 Coast Road that is recorded as having been built prior to 1919 and, given the modern construction of the subject property, that is not a useful or relevant comparable.

## **THE TRIBUNAL'S DECISION**

8. Article 54 of the 1977 Order enables a person to appeal to this tribunal against the decision of the Commissioner on appeal regarding capital value. In this case the capital value has been assessed at AVD at a figure of £230,000. On behalf of the Commissioner it has been contended that that figure is fair and reasonable in comparison to other properties; the statutory basis for valuation has been referred to and especially reference has been made to Schedule 12 to the 1977 Order in arriving at that assessment.
9. The tribunal notes the statutory presumption contained within the 1977 Order, Article 54(3). Thereby, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown. In order to succeed in an appeal, the appellant must either successfully challenge and displace that statutory presumption of correctness or perhaps the Commissioner's decision on

appeal, objectively viewed, must be seen by this tribunal to be so incorrect that the statutory presumption must be displaced and the tribunal must adjust the capital value to an appropriate figure.

10. The tribunal saw nothing in the general approach taken to suggest that the matter had been approached for assessment in anything other than the prescribed manner as provided for in Schedule 12 of the 1977 Order.
11. The Commissioner's Statement of Case as set out in the Presentation of Evidence and the schedule of comparables was challenged by the appellant both as to the appropriateness of the comparables and also as to the conclusions properly to be derived from the comparisons.
12. The tribunal examined the essential issue of whether or not the appellant had put forward sufficient challenge to the Commissioner's schedule of comparables and sufficient evidence or argument effectively to displace the statutory presumption of correctness in respect of the valuation.
13. The arguments made by the appellant have been summarised as mentioned above. In this case, as in all such cases, the statutory provisions state that the capital value of the property shall be the amount which (on the statutory assumptions) the property 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. Further, in estimating the capital value regard shall be had to the capital values of comparable properties in the same state and circumstances as the property. The tribunal thus gave full consideration to all of the evidence and argument including the analysis of the appropriateness of selection and the weight to be attached to the properties put forward as comparables both by the respondent and also by the appellant, insofar as these related to the statutory basis of valuation.
14. The appellant's contention that the respondent's selected comparables were inappropriate or were not well chosen does not persuade the tribunal as much as the contrary argument from the respondent. This is so for the reason that, in particular, numbers 84 Coast Road, 59A Coast Road and 59 Coast Road all appear to be valid and appropriate comparables. Although there is no sales evidence to assist, there is strong evidence from the unchallenged capital values going towards the correctness

of the capital value attributed to the subject property and the settled tone of the list. Number 4 Bellisk Park is of lesser evidential value, in the view of the tribunal. The properties cited by the appellant in argument are not as useful in comparative terms and thus lesser weight must be attached to these evidentially. For example, the two Bellisk Park properties cited (numbers 5 and 6) are of lesser weight, as mentioned above, and number 78 Coast Road appears to consist of a quite distinguishable property. The evidence is that number 78A Coast Road is a significantly larger property (at 280m<sup>2</sup>) than the subject property and number 70 Coast Road is a much older and distinguishable property. Finally, number 82A Coast Road is larger (at 226m<sup>2</sup>) than the subject property and is argued by the respondent to be “out of tone” and is stated to be under review by the District Valuer as incorrectly assessed.

15. Taking the evidence as presented to the tribunal and noting the arguments and submissions, the tribunal's conclusion is that the appellant has not placed before the tribunal sufficient evidence, information and argument to enable the statutory presumption of correctness in respect of the capital value assessment to be displaced. The tribunal concludes that the Commissioner's assessment of capital value in respect of the property at a figure of £230,000 is not self-evidently or manifestly incorrect. Examining the evidence of the comparable properties and the other evidence and arguments put forward by the appellant, the tribunal on balance sees nothing of sufficient weight to displace the statutory presumption of correctness in respect of the Commissioner's capital value assessment. Thus the appeal cannot succeed. The Commissioner's Decision on Appeal is upheld and accordingly the appeal is dismissed.

**Mr James V Leonard, President**  
**Northern Ireland Valuation Tribunal**

**Date decision recorded in register and issued to parties:**