

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

CASE REFERENCE NUMBER: 7/08
MR GERALD GOLDIE - APPELLANT
AND
COMMISSIONER OF VALUATION FOR NORTHERN IRELAND-
RESPONDENT

NORTHERN IRELAND VALUATION TRIBUNAL

Date of hearing: 15th September 2008

Chair: Ms Anne Grimes

Members: Mr Tom Matthews and Ms Olga McGettigan

DECISION AND REASONS

The Hearing

1. The Respondent was represented at the hearing by Mr Patrick Gallagher and Mr Paul Boylan. There was no appearance at the hearing by or on behalf of the Appellant. There was no explanation for his absence. The tribunal was satisfied that the appellant had been notified of the date of the hearing by letter dated 29th July 2008 and email dated 7th August 2008. In these circumstances the tribunal decided to proceed with the hearing in the absence of the appellant in accordance with rule 15 (4) of The Valuation Tribunal Rules (NI) 2007.
2. The property the subject of the appeal ("the property") is 37 Maple Drive, Coleraine, BT52 2AS. It is a two-storey NIHE mid-terrace house built in the mid 1960s. It has a gross external area (GEA) of 91 m² and has a store at 7 m². The house has a hall, living room and kitchen, three bedrooms, a bathroom and a WC. There is parkray glass-fronted central heating with radiators off. There are wood double-glazed windows. There is pedestrian access via a shared tunnel/archway to the rear of the property. The property is part of a large 1960s NIHE estate on the outskirts of Coleraine. The property is owned by the NIHE. The appellants have replaced the internal doors, fireplace and kitchen units. The NIHE replaced the windows in 2000.

3. On 26th November 2007 the Respondent assessed the capital value of the property as £70,000.00 as at 1st January 2005, the relevant capital valuation date. The Appellant appeals against that decision under Article 54 of the Rates (Northern Ireland) Order 1977, as amended ("the 1977 Order").
4. The following documents were before the Tribunal;
 - Notice of appeal dated 17th April 2008
 - Notice of extension of time for lodgement of an appeal dated 25th April 2008
 - Commissioner's decision dated 26th November 2007
 - Respondent's presentation of evidence
 - Correspondence between the Tribunal and the parties.
5. The tribunal gave an oral decision dismissing the appeal. This notice confirms that decision and contains the tribunal's reasons for the decision in accordance with Rule 19 of The Valuation Tribunal Rules (NI) 2007.

The Law

6. The statutory provisions are set out in the 1977 Order, as amended by the Rates (Amendment) (Northern Ireland) Order 2006 ("the 2006 Order").
7. 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.
8. 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.
 - (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.

The Evidence and Submissions

9. The tribunal heard evidence from Mr Gallagher and Mr Boylan on behalf of the respondent.
10. The appellant's grounds of appeal were as follows;

“The property was originally valued at £67,500 but on appeal it was then valued at £52,000. This was because we did not receive any renovations like the rest of the street. We appealed because a 4 bedroom house with renovations was valued at the same price as ours and we only had 3 bedrooms. So when we won the appeal it came back at £52,000 we still have the letter to prove it so I don't know how you can justify a valuation at £70,000.”

11. The respondent's presentation of evidence contained details of a number of comparables. These were 33 Maple Drive Coleraine at 91m² with garage and store valued at £75,000; 32 Maple Drive at 91 m² with store valued at £70,000; 8 Cypress Drive at 98m² valued at £72,500; and 62 Rosemary Place at 91m² with store valued at £70,000.
12. The respondent's presentation of evidence document was prepared by Mr Gallagher. It said that in assessing the capital value of the property he had regard to open market sales of similarly circumstanced houses in Maple Drive and in the adjoining streets. All the comparables are similar type NIHE housing close to the subject property within the same development. He said that 47 terraced houses within the estate, the same size as the subject property at 91 m² GEA have capital value assessments of £70,000. Of these 19 are in Maple Drive and 28 in Rosemary Place.
13. Mr Gallagher stated in the presentation of evidence that he understood that estimates of the value of the property were supplied to the appellant by the NIHE in accordance with the Right to Buy scheme. Although the appellant says that other properties in the street were improved by the NIHE under a scheme from which the appellants did not benefit the valuation is not affected because it is based on the property being in an 'average state of internal repair and fit out' under Schedule 12 (1) of the 1977 Order.
14. At the hearing Mr Gallagher said that 33 Maple Drive was valued at £5,000 more than the subject property due to its garage. He said that there was no evidence in relation to the NIHE's valuation of the property, it was not clear whether the figure of £52,000 was a discounted figure. He said that the shared pedestrian tunnel has no effect on the value of the property. He confirmed that there is no difference for valuation purposes between solid fuel and oil central heating.

The Tribunal's findings

15. The tribunal considered the evidence. The tribunal was satisfied that the comparables produced by the respondent showed relevant evidence of sales around the time of the valuation. The tribunal was satisfied that the comparables were direct and fair.

16. The appellant's assertion that the actual valuation of the property as of the valuation date was £52,000 was not backed up by any evidence. It was not clear on what basis this valuation was assessed and whether it included any discount.
17. The tribunal had to have regard to the basis of assessment contained in Schedule 12 of the 1977 Order as set out above. In accordance with the statutory basis and having regard to the capital values in the valuation list of comparable properties in the same state and circumstances as the subject property the tribunal was satisfied that the amount assessed was an amount 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.
18. The tribunal was satisfied that the appellant had produced no evidence to displace the presumption that the valuation on the register is correct. There was nothing in the respondent's decision to suggest that it was manifestly incorrect.

Decision

19. In all of the circumstances and in light of the findings above the tribunal was satisfied that the valuation shown on the valuation list in relation to the subject property is correct.
20. The unanimous decision of the tribunal is that the appeal is dismissed.

**Ms Anne Grimes, Chair
Northern Ireland Valuation Tribunal**

Date decision recorded in register and issued to parties: