

THE HIGHLAND & WESTERN ISLES
VALUATION APPEAL COMMITTEE

Inverness, 28 March 2019

Subjects

Reference Number

**13 Hillhead Road, Tornagrain,
Inverness-shire, IV2 8AB**

This is a Council Tax Banding Appeal. At the request of the Appellant and with the agreement of the Assessor it was dealt with by way of written representations rather than an oral hearing.

The Appeal Subjects, a new build house, were entered on the Council Tax List at Band E with effect from 18 September 2017. The Appellant contends the Banding should be reduced to Band D.

In support of the Appeal the Committee had before it the original form of proposal to alter the Valuation List and covering letter, both dated 13 October 2017 and the Appellant's submission to the Committee in the form of his letter of 13 February 2019.

In answer, the Assessor submitted a letter of 14 February 2019 with enclosures and a letter of 12 March 2019.

In support of his Appeal, the Appellant offered comparison with his previous property at 117 Hazel Avenue, Culloden, Inverness. The Appellant merely described that as a 2 bedroom property in Band B. The Appeal Subjects were “slightly larger” and had 3 bedrooms. The Committee had the benefit of a fuller description of the Hazel Avenue property given by the Assessor. This description was not challenged by the Appellant and so was accepted by the Committee as being accurate. 117 Hazel Avenue was a first floor flat of 734 square feet with 2 bedrooms and no en-suite shower room. The property had no garage.

The Appeal Subjects, on the other hand, were described as a 2 storey semi-detached property with full double glazing and gas central heating and a gross internal area of 1,392 square feet. The accommodation includes living room, dining/kitchen, utility room, WC and 3 bedrooms with an en-suite shower room off the master bedroom plus a family bathroom. There is a detached single garage adjacent to and within the curtilage of the property.

The Assessor also furnished the Committee with a number of comparisons, 10 in all. 8 of those comparisons were in Tornagrain and 2 were at Croy.

DECISION

The Appellant provided the Committee with no evidential basis upon which it could sustain the Appeal. Comparison of the Appeal Subjects with the property at 117 Hazel Avenue was of no assistance. The properties are markedly different in terms of their type, size and the amenities they offer.

The Assessor's comparisons, on the other hand, were of assistance to the Committee. By reference to those comparisons it was the opinion of the Committee that the Appeal Subjects are properly placed in Band E. This Appeal therefore is dismissed.