

**IN THE LAND VALUATION TRIBUNAL
AT AUCKLAND**

**I TE TARAIPŪNARA WĀRIU WHENUA
KI TĀMAKI MAKĀURAU**

Decision [2024] NZLVT 002

IN THE MATTER OF

objection pursuant to s 36 of the Rating
Valuations Act 1998

BETWEEN

W E ATKINSON

(ENV-2023-AKL-000192)

Objector

AND

FAR NORTH DISTRICT COUNCIL

Respondent

Tribunal: Judge J A Smith, Chairperson

Date of Decision: 1 February 2024

Date of Issue: 1 February 2024

DETERMINATION OF THE LAND VALUATION TRIBUNAL

A: By consent, the valuation of the property at 65E Fosters Road, Mangonui as at
1 October 2022 is as follows:

- | | | |
|-----|------------------------|------------|
| (a) | Capital Value: | \$600,000; |
| (b) | Land Value: | \$560,000; |
| (c) | Value of Improvements: | \$40,000. |

B: There is no order as to costs.



REASONS

Introduction

[1] This determination relates to an objection filed by Wendy Atkinson to the valuation adopted by Far North District Council in relation to the property at 65E Fosters Roan, Mangonui under the Rating Valuations Act 1998. The parties have now resolved the objection by agreeing to a new rating valuation for the property.

Background

[2] A general revaluation was undertaken as at 1 October 2022.¹ The property was valued at \$1,010,000, comprising \$810,000 Land Value and \$200,000 Value of Improvements.

[3] The valuation was reviewed, and on 18 October 2023 the Council advised that a decision had been made to alter the valuation as follows:

- (a) Capital Value: \$650,000;
- (b) Land Value: \$570,000;
- (c) Value of Improvements: \$80,000.

[4] The objection before this Tribunal was based on the Objector's view that the property had been valued incorrectly. The Objector proposed that the Capital Value be \$600,000, comprising \$562,000 Land Value and \$38,000 Value of Improvements.

Agreement reached

[5] The Tribunal received an email dated 26 January 2024 which set out an agreed settlement. The Objector and the Council have agreed that for the purpose of the 2022 Far North District Council general revaluation the value of this property as at 1 October 2022 should be:

- (a) Capital Value (CV): \$600,000;

¹ Valuation reference 85/3118.

(b) Land Value (LV): \$560,000;

(c) Value of Improvements: \$40,000.

The onus of proof

[6] The Land Valuation Tribunal is a specialist tribunal, its primary task in determining rating valuation objections being to form a view as to the correct valuation.

[7] The onus of proof lies with the Objector, with the burden imposed being the persuasion burden.² A party meets this burden by convincing the fact finder to view the facts in a way that favours that party.³

[8] In this case, the parties have agreed on the valuation of the properties. Accordingly, the Objector is no longer in a position where they are required to prove to the Tribunal that their valuation is to be preferred over that of the Council.

[9] Given that the parties have agreed on an appropriate valuation for the properties, I will determine the objection on the papers under s 19(8)(b) of the Land Valuation Proceedings Act 1948.⁴

Determination

[10] By consent of the parties, the valuation of the property at 65E Fosters Road, Mangonui as at 1 October 2022 is as follows:

(a) Capital Value (CV): \$600,000;

(b) Land Value (LV): \$560,000;

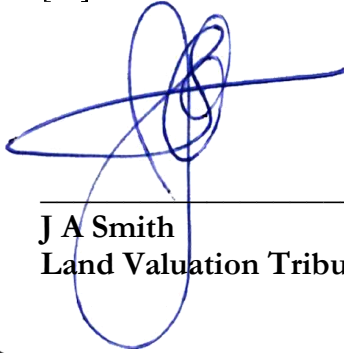
(c) Value of Improvements: \$40,000.

² *Bottinga v Auckland Council* [2017] NZLVT 11.

³ *Robinson v Whangarei District Council* [2018] NZHC 182 at [25].

⁴ The District Court Judge who is the Chairman of the Tribunal sitting alone has jurisdiction to make an order which is not opposed.

[11] There is no order as to costs.



J A Smith
Land Valuation Tribunal Chairperson

