

**IN THE LAND VALUATION TRIBUNAL
AT AUCKLAND**

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

Decision [2024] NZLVT 007

IN THE MATTER OF

an objection pursuant to s 36 of the
Rating Valuations Act 1998

BETWEEN

TE PUKE CLUB INCORPORATED

(ENV-2023-AKL-000180)

Objector

AND

WESTERN BAY OF PLENTY
DISTRICT COUNCIL

Respondent

Tribunal: Judge D A Kirkpatrick, Chairperson

Date of Decision: 27 February 2024

Date of Issue: 27 February 2024

DETERMINATION OF THE LAND VALUATION TRIBUNAL

A: By consent, the valuation of the property at 14 King Street, Te Puke as at
1 September 2022 is as follows:

- | | |
|-------------------------------|-------------|
| (a) Capital Value (CV): | \$3,840,000 |
| (b) Land Value (LV): | \$3,100,000 |
| (c) Value of
Improvements: | \$740,000 |



B: There is no order as to costs.

REASONS

Introduction

[1] This determination relates to an objection filed by Kylie Stott on behalf of Te Puke Club Incorporated to the valuation adopted by Western Bay of Plenty District Council in relation to the property at 14 King Street, Te Puke under the Rating Valuations Act 1998.¹ The parties have now resolved the objection by agreeing to keep the same rating valuation for the property.

Background

[2] A general revaluation was undertaken as at 1 September 2022. The property was valued at \$3,840,000, comprising \$3,100,000 Land Value and \$740,000 Value of Improvements.

[3] The valuation was reviewed, and on 29 September 2023 the Council advised that a decision had been made to not alter the valuation. The property was valued at \$3,840,000, comprising \$3,100,000 Land Value and \$740,000 Value of Improvements.

[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 \$2,240,000, comprising \$740,000 Land Value and \$1,500,000 Value of Improvements.

Agreement reached

[5] The Tribunal received a memorandum of the parties dated 30 January 2024 which sets out an agreed settlement. The Objector and the

¹ Valuation reference 6791/41800.

Council have agreed that for the purpose of the 2023 Western Bay of Plenty District Council general revaluation the value of the property as at 1 September 2022 should stay the same as follows:

(a) Capital Value (CV):	\$3,840,000
(b) Land Value (LV):	\$3,100,000
(c) Value of Improvements:	\$740,000

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.

[8] The High Court in *Robinson v Whangarei District Council* stated the following in relation to the onus of proof:³

The onus of proof on the objection lay on Mr Gilbert as the objector. The initial revaluation signed by a registered valuer in the name of the Valuer-General was presumptively correct. Mr Gilbert – both before the Tribunal, and before this Court on appeal – had the affirmative burden. It was not enough for Mr Gilbert – through Mr Robinson – to show that the scales were even at the end of the hearing. He had to show that the Valuer-General was wrong.

[9] In this case, the parties have agreed on the valuation of the property.

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

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

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.

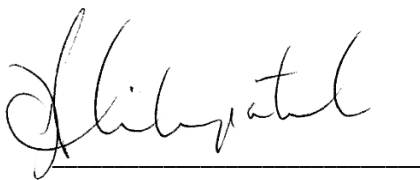
[10] Given that the parties have agreed on an appropriate valuation for the property, I will determine the objection on the papers under s 19(8)(b) of the Land Valuation Proceedings Act 1948.⁴

Determination

[11] By consent, the valuation of the property at 14 King Street, Te Puke as at 1 September 2022 is as follows:

(a) Capital Value (CV):	\$3,840,000
(b) Land Value (LV):	\$3,100,000
(c) Value of Improvements:	\$740,000

[12] There is no order as to costs.



D A Kirkpatrick

Land Valuation Tribunal Chairperson



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