

**IN THE LAND VALUATION TRIBUNAL
AT AUCKLAND**

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

Decision [2024] NZLVT 009

IN THE MATTER OF

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

BETWEEN

J FRYER

(ENV-2023-AKL-000172)

Objectors

AND

AUCKLAND COUNCIL

Respondent

Tribunal: Judge J A Smith, Chairperson

Date of Decision: 8 March 2024

Date of Issue: 8 March 2024

DETERMINATION OF THE LAND VALUATION TRIBUNAL

A: By consent, the valuation of the property at 32 Louvain Avenue, Mount Roskill, Auckland as at 1 June 2021 is as follows:

- | | | |
|-----|------------------------|--------------|
| (a) | Capital Value: | \$2,100,000; |
| (b) | Land Value: | \$2,050,000; |
| (c) | Value of Improvements: | \$50,000. |

B: There is no order as to costs.



REASONS

Introduction

[1] This determination relates to an objection filed by Mr John Fryer to the valuation adopted by Auckland Council in relation to the property at 32 Louvain Avenue, Mount Roskill, Auckland 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 June 2021.¹ The property was valued at \$2,350,000, comprising \$2,275,000 Land Value and \$75,000 Value of Improvements.

[3] We must assume a valid objection was filed by the objector with the council and that in excess of eighteen months later the Council responded. The valuation was reviewed, and on 5 September 2023 the Council advised that a decision had been made not to alter the valuation.

[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 \$1,625,000, comprising \$1,450,000 Land Value and \$175,000 Value of Improvements.

Agreement reached

[5] The Tribunal received a memorandum of the parties filed 7 March 2024 which set out an agreed settlement. The Objector and the Council have agreed that for the purpose of the 2021 Auckland Council general revaluation the value of this property as at 1 June 2021 should be:

(a) Capital Value (CV): \$2,100,000;

¹ Valuation reference 02210-00000049500.

(b) Land Value (LV): \$2,050,000;

(c) Value of Improvements: \$50,000.

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 property. 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 property, 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, the valuation of the property at 32 Louvain Avenue, Mount Roskill, Auckland as at 1 June 2021 is as follows:

(a) Capital Value (CV): \$2,100,000;

(b) Land Value (LV): \$2,050,000;

(c) Value of Improvements: \$50,000.

[11] Auckland Council has confirmed that the District Valuation Roll has been updated accordingly. We note that the Tribunal only has power to fix the valuation as

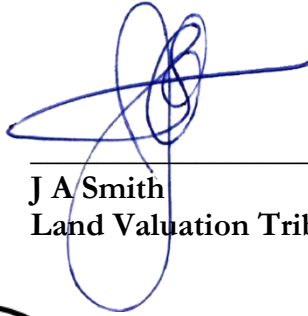
² *Bottinga v Auckland Council* [2017] NZLVT 11.

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.

at the revaluation date, being the 1 June 2021. We therefore assume the reference in the joint memorandum to 1 July 2022 is in error.

[12] There is no order as to costs.



J A Smith
Land Valuation Tribunal Chairperson

