

Dear [REDACTED]

Re Connell Road Oakleigh

I remain concerned and frustrated that despite having objected to your initial assessment and having met with you at your request we appear to be making no progress in resolving the outstanding land tax assessment on my property.

You are reminded that

- I received the relevant rate notice on 18 August 2025.
- I provided my objection on 27 August 2025. This included the evidence supporting my position that the real value of the land was \$800,000.00.
- By November 2025 after several emails from me I had received no response from you.
- On 7 November 2025 you responded and said that despite your delay you were hoping to resolve this issue before Christmas (2025). This did not happen.

At your request we met on 26 March 2026 for the first occasion. You have said you are arranging a further meeting but I am still to hear from you.

At the 26 March meeting you confirmed land tax was assessed only on the value of the land I provided you with details of the six 'effectively identical properties in Connell Road with' site values being assessed for considerably different amounts. You did not comment on this.

You conceded that there was no comparable vacant land in Oakleigh to enable you to accurately assess land value for Connell Road.

I have provided you with evidence of the value of my building in Connell Road. Despite this you said words to the effect "If I was to put your valuation of the land and building to the Valuer General he would reject this and send my valuation back to be reassessed".

In effect you are saying that the only evidence which you will take into account in assessing site value is comparable sales and this is the ONLY evidence that the Valuer General will accept.

I make the following comments on this position

- There are no comparable sales in Oakleigh.
- The Dandenong property you are relying upon is 22km from Oakleigh and in an entirely different market.
- 8 Margaret St Oakleigh was sold in 2022 and is not a relevant property for the purposes of a valuation
- 2 King Street Oakleigh was sold after the relevant date of my valuation and included GST in the sale price.

Further and more importantly your refusal to take into account empirical evidence (which I have provided to you) is not in accordance with the law.

Section 5A of the Valuation of Land Act 1960 provides:

In determining land value –

"requires that all relevant factors be considered when determining land value, including highest and best use and to properly weigh evidence of comparable sales".

The High Court of Australia in the Landale case held, "the market value is the theoretical maximum potential of the land which is legally permissible, physically possible and financially feasible".

Your assessment of Connell Road does not comply with this. You are refusing to take into account empirical evidence and follow the law.

You recently advised you were engaging a new valuer to assist you in this process. This is unnecessary and will delay the process even further. It has already been in excess of 10 months and I have already spent more than \$10,000.00 compiling evidence which I have readily provided to you.

I remain committed to my view as to the site value of Connell Road and your failure to follow the law and correctly value the site.

I intend to see this matter to its conclusion and to court if necessary.

Yours sincerely
Brandon Kibby