

IN THE APPEALS BOARD (LAND ACQUISITION) SINGAPORE

Appeal No AB 2021.008

In the Matter of Compulsory Acquisition of Lots 1066N, 1067X,
1070X, All of TS 18, including Strata Lot U5437K (74A
Thomson Road)

Between

1. Goh Yeok Wee
2. Cheah Jok Wei Grace

... Appellants

And

The Collector of Land Revenue

... Respondent

Appeal No AB 2021.009

In the Matter of Compulsory Acquisition of Lots 1066N, 1067X,
1070X, All of TS 18, including Strata Lot U5433V (72A
Thomson Road)

Between

Ngiam Hock Thiam (Yan Futian)

... Appellant

And

The Collector of Land Revenue

... Respondent

DECISION

The decision of the Board is:

1. In relation to Appeal No AB2021.008:
 - a. That the award of the Collector of Land Revenue of compensation in the sum of \$1,981,000 in respect of Strata Lot U5437K (74A Thomson Road) and 1/16 share in the land at Lots 1066N, 1067X and 1070X, all of Town Subdivision (TS) 18 be confirmed.
 - b. That the costs of this appeal be paid by the Appellants, Goh Yeok Wee and Cheah Jok Wei Grace, to be taxed if not agreed.
2. In relation to Appeal No AB2021.009:
 - a. That the award of the Collector of Land Revenue of compensation in the sum of \$1,494,000 in respect of Strata Lot U5433V (72A Thomson Road) and 1/16 share in the land at Lots 1066N, 1067X and 1070X, all of Town Subdivision (TS) 18 be increased to \$1,524,000.
 - b. That the Collector of Land Revenue pay to the Appellant, Ngiam Hock Thiam (Yan Futian), the balance of the award together with interest at 6% per annum from the date of taking possession (30 July 2021) to the date of payment.
 - c. That there be no order as to costs.
 - d. That the deposit paid by the Appellant, Ngiam Hock Thiam (Yan Futian), be paid out to the Appellant, Ngiam Hock Thiam (Yan Futian).

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Introduction

1 These two appeals arise from the compulsory acquisition of two walk-up apartments, 74A Thomson Road (Strata Lot U5437K) and 72A Thomson Road (Strata Lot U5433V), and Lots 1066N, 1067X and 1070X, all of Town Subdivision (TS) 18 (“the Land”).¹

2 The Collector of Land Revenue (“the Collector”) awarded the following sums under the Land Acquisition Act:

(a) 74A Thomson Road: \$1,981,000.²

(b) 72A Thomson Road: \$1,494,000.³

3 The following appeals were filed against the Collector’s awards:

(a) AB2021.008 in relation to 74A Thomson Road.

(b) AB2021.009 in relation to 72A Thomson Road.

4 In relation to AB2021.008, the Board dismisses the appeal and awards costs to the Collector to be agreed or taxed.

5 In relation to AB2021.009, the Board allows the appeal in part, by granting a 2% uplift to the Collector’s award.

¹ List of Agreed Facts (“LAF”) at [1], [2].

² Agreed Bundle of Documents in AB2021.008 (1AB) at 203.

³ Agreed Bundle of Documents in AB2021.009 (2AB Vol 1) at 285.

Facts

6 The Land was gazetted for acquisition on 6 April 2021 for the construction of North South Corridor Stage 2 from Toa Payoh Rise to East Coast Parkway.⁴ The Land is located within the Novena area in the Core Central Region.⁵

7 A four-storey walk-up apartment block was situated on the Land. It comprised 16 strata lots under section 24A of the Land Titles Act 1993, with four commercial units at street level and 12 residential apartments on the upper storeys. The apartment block has no lifts or shared recreational facilities.⁶

8 Amongst the strata lots affected were two walk-up apartments known as 74A Thomson Road and 72A Thomson Road.⁷ Both apartments are on the second storey.⁸ Each apartment is held together with a 1/16 share of the Land. The apartments are held under a 9999 year lease, whereas the interest in the Land is freehold.

74A Thomson Road

9 In relation to 74A Thomson Road, the Collector informed the joint owners, Goh Yeok Wee and Cheah Jok Wei Grace (“the 74A Appellants”), that \$1,981,000 was awarded to them for the acquisition of their property at 74A

⁴ 1AB64.

⁵ LAF at [4].

⁶ LAF at [2(a)], [6].

⁷ LAF at [2], [3].

⁸ LAF at [7], [8].

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Thomson Road and their 1/16 share in the Land.⁹ An ex-gratia payment of \$61,628 was offered.¹⁰

10 The 74A Appellants lodged a Notice of Appeal.¹¹ The Collector revised its offer of ex-gratia payment to \$163,381.¹²

11 The offer of ex-gratia payment was not accepted. The 74A Appellants lodged their Petition of Appeal and sought the following sums in compensation:

- (a) \$2,650,000 for 74A Thomson Road,
- (b) \$919,000 for their 1/16 share in the Land, and
- (c) costs.¹³

12 The expert witness for the 74A Appellants, Wilson Lim Yen Kai (“Wilson Lim”), gave evidence supporting the higher compensation sums.¹⁴

72A Thomson Road

13 In relation to 72A Thomson Road, the Collector informed the owner, Ngiam Hock Thiam (“the 72A Appellant”), that \$1,494,000 was awarded to him

⁹ 1AB203 at [3].

¹⁰ 1AB203 at [6].

¹¹ Goh Yeok Wee’s witness statement dated 17 February 2023 (“Goh’s statement”) at [24].

¹² Goh’s statement at [25].

¹³ Goh’s statement at [31].

¹⁴ Wilson Lim’s witness statement dated 17 February 2023 (“Wilson Lim’s statement”) at [3].

for the acquisition of his property at 72A Thomson Road and his 1/16 share in the Land.¹⁵ An ex-gratia payment of \$42,206 was offered.¹⁶

14 The 72A Appellant appealed and sought the following sums in compensation:

- (a) \$2,200,000 for 74A Thomson Road,¹⁷
- (b) \$919,000 for his 1/16 share in the Land,¹⁸ and
- (c) costs.

15 The expert witness for the 72A Appellant, Wilson Lim, was the same expert witness for the 74A Appellants. Wilson Lim gave evidence supporting the higher compensation sums.¹⁹

16 The 74A Appellants and the 72A Appellant shall be referred to collectively as “the Appellants”.

Appellants’ Closing Submissions

17 The key points raised by the Appellants in their Closing Submissions are as follows:

- (a) The Collector’s valuation is inconsistent with the International Valuation Standards (“IVS”) in that:

¹⁵ 2AB Vol 1 at page 285, [3].

¹⁶ 2AB Vol 1 at page 285, [6].

¹⁷ 72A Appellant’s witness statement at [20].

¹⁸ 72A Appellant’s witness statement at page 31.

¹⁹ Wilson Lim’s statement at [3], [32].

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(i) The Collector failed to take into account the different types of interests, in that the Collector's valuation was based on a single lump sum valuation for both the freehold and leasehold interests.²⁰ The Collector failed to comply with the IVS which mandates that specific differences in interests in real property be considered.²¹

(ii) The Collector's Valuer had confused the freehold interest in the Land, with the leasehold interest of 9999 years in the apartment units.²² The Collector's Valuer conflated those separate and distinct interest by carrying out his valuation on the basis that there was no difference between the freehold interest in the Land and 9999 years leasehold interest in the apartment units.²³

(iii) In the circumstances, the Collector's Valuer's valuation cannot be relied on as it did not carry out a valuation of the freehold interest in the Land.²⁴

(b) The Collector had erred by failing to consider the highest, best and most probable use of the Appellants' land in that:

²⁰ Appellants' Closing Submissions at [13].

²¹ Appellants' Closing Submissions at [16].

²² Appellants' Closing Submissions at [20].

²³ Appellants' Closing Submissions at [22].

²⁴ Appellants' Closing Submissions at [28].

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(i) The Land was held by the Appellants as an estate in fee simple,²⁵ whereas the apartment units were held under a 9999 year lease.²⁶

(ii) The Collector carried out only a single valuation conflating both freehold and leasehold interest as one single interest.²⁷

(iii) The Appellants submit that this is contrary to the IVS as the sum of individual values of different interests will differ from the value of the superior interest.²⁸

(c) The Collector's Valuer's comparables are on the opposite side of Moulmein Road and are not located within the neighbourhood of the acquired development. The Collector's Valuer erred in taking the broad position that the comparable transactions were in the same general area, because he was overly focused on identifying comparables with similar physical characteristics.²⁹ The Appellants submitted that:

(i) The Collector's Valuer's comparables are at an end of Thomson Road near to Balestier Road which is synonymous with low-rise residential and commercial buildings and lighting and hardware shops.³⁰

²⁵ Appellants' Closing Submissions at [31].

²⁶ Appellants' Closing Submissions at [32].

²⁷ Appellants' Closing Submissions at [33].

²⁸ Appellants' Closing Submissions at [39].

²⁹ Appellants' Closing Submissions at [43].

³⁰ Appellants' Closing Submissions at [47].

(ii) In contrast, the acquired development was opposite United Square Shopping Mall and Office Tower which houses educational enrichment centres and in the immediate proximity of Saint Joseph’s Institution Junior.³¹

(iii) The Collector’s Valuer downplayed the positive attributes of the acquired development and referred to his comparables being 1.6 kilometres from Catholic Junior College, whereas the acquired development was just 140 metres from Saint Joseph’s Institution Junior. This demonstrated that the Collector could not be relied upon to be objective.³²

(d) The Collector’s Valuer’s comparables were not substantially similar assets to the subject assets as none of the comparables, save for one in the subject development, comprised both freehold and leasehold elements.³³

(e) The Collector’s Valuer’s comparables were subject to “pandemic conditions”, whereas prices were trending upwards in 2021, from the first quarter of 2021 into the second quarter of 2021.³⁴ The Appellants relied on SRX data showing that resale prices and volume were adversely affected in the second quarter of 2020.³⁵

(f) The Collector’s Valuer’s time adjustments were based on the first quarter data of the Property Price Index (“PPI”) issued by the Urban

³¹ Appellants’ Closing Submissions at [49].

³² Appellants’ Closing Submissions at [50].

³³ Appellants’ Closing Submissions at [59].

³⁴ Appellants’ Closing Submissions at [64] - [66].

³⁵ Appellants’ Closing Submissions at [62].

Redevelopment Authority (“URA”) in 2021, when it should have been based on the second quarter data,³⁶ as the acquisition date of 16 April 2021 coincided with that quarter’s data.³⁷

(g) The Collector’s use of a base unit, 72B, was challenged, in that:

(i) The 74A unit was in an excellent condition, very much better than the base unit.³⁸

(ii) The 72A unit was in a better condition than the base unit, contrary to the Collector’s Valuer’s position that they were in a similar condition.³⁹

(iii) The Collector’s Valuer initially did not adduce any photographs of the base unit,⁴⁰ then disclosed only four photographs the day before the third day of hearing,⁴¹ which had to be adjourned for the rest of the photographs of the base unit to be adduced on the fourth day of hearing.⁴² The Collector must bear the cost consequences of this adjournment.⁴³

Respondent’s Closing Submissions

18 The key points from the Respondent’s Closing Submissions are:

³⁶ Appellants’ Closing Submissions at [69].

³⁷ Appellants’ Closing Submissions at [76].

³⁸ Appellants’ Closing Submissions at [84].

³⁹ Appellants’ Closing Submissions at [98].

⁴⁰ Appellants’ Closing Submissions at [87].

⁴¹ Appellants’ Closing Submissions at [89].

⁴² Appellants’ Closing Submissions at [91], [92].

⁴³ Appellants’ Closing Submissions at [97].

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(a) The comparable transactions used by the Collector's Valuer, Mr Png Poh Soon ("Png"), are more appropriate and suitable than those used by the Appellants' Valuer, Wilson Lim, as the Collector's comparables are substantially similar to the subject properties, whereas the Appellants' comparables are markedly different, in that they:

- (i) included gated condominiums with security, whereas the subject properties were walk-apartments without security,⁴⁴ and
- (ii) were condominiums or apartments with facilities such as swimming or aquagym pools, gymnasiums, playgrounds, landscaping and car park lots, which the subject properties did not enjoy.⁴⁵

(b) The subject properties were completed in the 1960s and the Collector's Valuer chose comparables completed in the 1960s or 1970s, whereas the Appellants' comparables were completed between 1989 and 2008.⁴⁶

(c) In terms of location, all the Collector's Valuer's comparables were:

- (i) Within Postal Sector 30 of Postal District 11 in the Core Central Region ("CCR") of Singapore. Save for one at 57 Jalan Novena, all were located along Thomson Road.⁴⁷

⁴⁴ Respondent's Closing Submissions at [16].

⁴⁵ Respondent's Closing Submissions at [21].

⁴⁶ Respondent's Closing Submissions at [24].

⁴⁷ Respondent's Closing Submissions at [26].

(ii) The Collector's Valuer's comparables were within a 10 minute walk from Novena MRT station, and the majority were even more accessible to the station than the Respondent's comparables.⁴⁸

(iii) The subject properties as well as the Collector's comparables were exposed to traffic and noise along Thomson Road heading to expressways and major arterial roads.⁴⁹

(iv) With regard to the subject properties being near a shopping centre mall, the Collector's comparables are similarly within walking distance to Novena Square, a shopping mall right beside Novena MRT station.⁵⁰

(d) The comparable transactions used by the Collector's Valuer all had a freehold tenure, except for the comparable, 68C Thomson Road, that was within the subject development, and had a 9999 year leasehold tenure for the unit and a freehold 1/16 share in the Land. The evidence of the Collector's Valuer was that for valuation purposes, a freehold tenure is indistinguishable from a 9999 year tenure.⁵¹

(e) The Respondent's comparables were up to one year and two months before the date of acquisition, with the majority within six months of the date of acquisition.⁵² Past decisions of the Board have accepted comparables beyond a six month period, for example in *Tan*

⁴⁸ Respondent's Closing Submissions at [27].

⁴⁹ Respondent's Closing Submissions at [28].

⁵⁰ Respondent's Closing Submissions at [29].

⁵¹ Respondent's Closing Submissions at [31].

⁵² Respondent's Closing Submissions at [33].

Hwee Kheng v Collector of Land Revenue AB 2019.006 (“*Tan Hwee Kheng*”), the Board accepted comparables up to slightly more than one year and one month prior to the date of acquisition.⁵³

(f) The Appellants have not produced any credible evidence to show that the sale of 68C Thomson Road was a forced sale.⁵⁴

(g) The Collector’s Valuer made appropriate and suitable adjustments to the comparable transactions:

(i) In relation to time, the Collector’s Valuer made appropriate and suitable adjustments ranging from -0.22% to 3.71% to take into account the transaction dates of the comparables he adopted, based on URA’s PPI on Non-Landed Residential Properties in the CCR, which the Appellants’ valuer accepted was a reliable source of data.⁵⁵

(ii) The Collector’s Valuer made adjustments for the age of the development, whereas the Appellants’ Valuer made no adjustment for a comparable that was completed in 1989, more than 20 years after the subject properties, and only small adjustments of 2% for comparables completed in 1998 and 2001 and 3% for a comparable completed in 2008.⁵⁶

(h) The Appellants’ Valuer only provided a flat 5% adjustment for facilities for his comparables which is grossly inadequate and fail to

⁵³ Respondent’s Closing Submissions at [32(g)].

⁵⁴ Respondent’s Closing Submissions at [35(b)].

⁵⁵ Respondent’s Closing Submissions at [42].

⁵⁶ Respondent’s Closing Submissions at [46].

properly account for the marked differences in the physical characteristics between his comparables and the subject properties,⁵⁷ bearing in mind that:

(i) All of his comparables, except for one, have lifts serving each level.⁵⁸

(ii) All his comparables have wide-ranging amenities.⁵⁹

(i) The 72A unit and the base unit, were equally poorly maintained and would require renovation.⁶⁰

(j) The Appellants' Valuer conceded that Strata Area should be used rather than the Gross Floor Area, contrary to his adoption of the Gross Floor Area in his valuation report.⁶¹

(k) There is no basis to accord a separate market value to the 1/16 share in the Land as the 1/16 share in the Land is appurtenant to the subject units and cannot legally be disposed of separately.⁶²

Appellants' Reply Submissions

19 The key points raised by the Appellants in their Reply Submissions are as follows:

⁵⁷ Respondent's Closing Submissions at [48], [49].

⁵⁸ Respondent's Closing Submissions at [49(a)].

⁵⁹ Respondent's Closing Submissions at [49(a)].

⁶⁰ Respondent's Closing Submissions at [56].

⁶¹ Respondent's Closing Submissions at [61], [62].

⁶² Respondent's Closing Submissions at [65].

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(a) Significant variations will exist even within the same postal district,⁶³ and that the Respondent's comparables are not in the same location as the acquired assets, even though they are located along Thomson Road.⁶⁴ The acquired assets are within the Moulmein subzone, characterised by high-rise commercial and upscale residential buildings,⁶⁵ whereas the Respondent's comparables are within the Balestier subzone, characterised by low-rise residential old buildings, lighting and hardware shops, budget hotels, massage parlours and karaoke lounges.⁶⁶ In contrast, the Appellants' comparables are from the same Moulmein subzone as the acquired assets.⁶⁷

(b) The IVS identifies geographic location of an asset as a crucial factor in determining valuation.⁶⁸ The Respondent's comparables are not within the vicinity of the acquired properties, as the URA has designated them under the different subzone of Balestier.⁶⁹

(c) The Collector's Valuer was fixated on using walk-up apartments,⁷⁰ instead of focusing on location which is a crucial determinant of value.⁷¹

⁶³ Appellants' Reply Submissions at [4].

⁶⁴ Appellants' Reply Submissions at [5].

⁶⁵ Appellants' Reply Submissions at [13].

⁶⁶ Appellants' Reply Submissions at [14].

⁶⁷ Appellants' Reply Submissions at [17].

⁶⁸ Appellants' Reply Submissions at [18].

⁶⁹ Appellants' Reply Submissions at [19].

⁷⁰ Appellants' Reply Submissions at [20]-[22].

⁷¹ Appellants' Reply Submissions at [23].

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(d) The Respondent's valuation was based on comparable transactions from 7 February 2020 to 24 March 2021,⁷² and ignored the COVID-19 pandemic.⁷³

(e) Lion Towers which is located beside the acquired properties, had an average price psf of \$1,394.03 based on available transaction data from 2012 to 2017,⁷⁴ in contrast to the average price psf of \$1,200.67 based on the Respondent's comparables in 2020.⁷⁵

(f) The Collector's Valuer was not justified in using comparables that were transacted at the height of the pandemic and from a different subzone, just because they were walk-up apartments.⁷⁶

(g) The Respondent's comparable at 68C Thomson Road (within the subject development), was when there was a fall in resale volume at the onset of the pandemic.⁷⁷ Furthermore, the Appellants' Valuer had "personal knowledge of what he was told by the other owners of the acquired development" that the seller of 68C Thomson Road needed money.⁷⁸ The capital appreciation of just 2.4% of 68C Thomson Road over 8 years between February 2012 to February 2020, indicated the special circumstances which motivated the seller to offload the property quickly.⁷⁹

⁷² Appellants' Reply Submissions at [25].

⁷³ Appellants' Reply Submissions at [27].

⁷⁴ Appellants' Reply Submissions at [30], [32].

⁷⁵ Appellants' Reply Submissions at [33].

⁷⁶ Appellants' Reply Submissions at [37], [38].

⁷⁷ Appellants' Reply Submissions at [45].

⁷⁸ Appellants' Reply Submissions at [46].

⁷⁹ Appellants' Reply Submissions at [49], [50].

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(h) The Collector failed to take into account the distinct interest in the acquired assets,⁸⁰ and failed to have a separate valuation for the Land.⁸¹ The Collector's Valuer failed to substantiate how valuation of two individual distinct rights would amount to double counting.⁸²

(i) The Respondent has not provided objective substantiation for his assumption that a bona fide purchaser would not be willing to pay the sums sought by the Appellants.⁸³

(j) The Appellants' Valuer had made calibrations to time, location and facilities, even though he did not make adjustments in respect of age and condition.⁸⁴ The Appellants' Valuer relied on the comparables he did because location was a crucial consideration in the selection of comparables.⁸⁵ The Appellants' Valuer disagreed that physical characteristics provide a better indication of value.⁸⁶

Respondent's Reply Submissions

20 The key points raised in the Respondent's Reply Submissions are as follows:

(a) The Respondent's expert had explained that properties held under Subsidiary Strata Certificates of Title and those held under

⁸⁰ Appellants' Reply Submissions at [62].

⁸¹ Appellants' Reply Submissions at [63].

⁸² Appellants' Reply Submissions at [76].

⁸³ Appellants' Reply Submissions at [83], [84].

⁸⁴ Appellants' Reply Submissions at [93].

⁸⁵ Appellants' Reply Submissions at [99].

⁸⁶ Appellants' Reply Submissions at [101], [102].

Subsidiary Certificates of Title share important common features, in that in the former, the share in the common property cannot be disposed of except as appurtenant to the strata lot, and in the latter, the Appellants' 1/16 share in the Land cannot be disposed of separately from the Flat.⁸⁷ Furthermore, the Appellants' Valuer also used comparables under Subsidiary Strata Certificates of Titles.⁸⁸

(b) There is no basis for the Appellants' position that location trumps every other consideration.⁸⁹ IVS 400 at [50.4] makes it clear that location is only one of the various characteristics to be considered.⁹⁰

(c) The mere fact that most of the comparables used by Mr Png, the Respondent's expert, are located north of Moulmein Road, while the subject properties were located south of Moulmein Road, does not lead to the conclusion that they are in a different precinct or neighbourhood. Furthermore, Novena MRT, Novena Square and Velocity are located north of Moulmein Road, indicating that Mr Png's comparables are better located.⁹¹

(d) In relation to the SRX data relied upon by the Appellants,⁹² the Respondent disputed its reliability, pointing out that the data appeared to be from "a private property and real estate portal of uncertain

⁸⁷ Respondent's Reply Submissions at [10(a)].

⁸⁸ Respondent's Reply Submissions at [10(b)].

⁸⁹ Respondent's Reply Submissions at [12].

⁹⁰ Respondent's Reply Submissions at [12(b), (c)].

⁹¹ Respondent's Reply Submissions at [14].

⁹² Appellants' Closing Submissions at [62].

reliability”,⁹³ and “the source of the underlying data has not been identified”.⁹⁴

(e) Even if the Board finds that the 72A Flat is in a marginally better condition than the base unit, this finding would only apply to the 72A Flat. The 74A Appellants have not made any arguments or adduced any evidence to suggest that the 3% uplift for the 74A Flat is inadequate.⁹⁵

(f) The Appellants have not identified an alternative use of the Land which ought to be considered when carrying out the valuation.⁹⁶

Issues

21 The following were the key issues between the parties:

(a) Whether the Appellants’ 1/16 share in the Land should be valued separately from the value of their respective strata lots.

(b) Whether the comparables used by the Appellants’ expert witness or the Respondent’s expert witness should be used.

(c) Whether the strata area or the gross floor area should be used.

(d) Whether there should be any adjustment to the 3% uplift given by the Respondent’s expert to 74A Thomson Road over the base unit.

(e) Whether 72A Thomson Road was in better condition than the base unit used by the Respondent’s expert.

⁹³ Respondent’s Reply Submissions at [18(c)].

⁹⁴ Respondent’s Reply Submissions at [18(d)].

⁹⁵ Respondent’s Reply Submissions at [28].

⁹⁶ Respondent’s Reply Submissions at [39].

Appellants' share in the Land cannot be valued separately from the strata lots

22 The evidence of Wilson Lim, the Appellants' expert witness, was that:

(a) "The Subsidiary Certificates of Title clearly reflected a separate, identifiable and distinct interest in the Surface Land [the Land], namely, TS18-1066N, TS18-1067X and TS18-1070X".⁹⁷

(b) The Respondent "failed to draw a distinction between the respective Properties on the one hand, and Surface Land [the Land], which enjoy a separate and distinct market value, capable of valuation", amounting to \$919,000 for each 1/16 share in the Land.⁹⁸

23 In the Affidavit of Evidence-in-Chief ("AEIC") of the Respondent's expert, Png, his evidence on this issue was as follows:

(a) He disagreed that there is a market value to the 1/16 share in the Land that is separate from the valuation of the strata lot.

(b) A bona fide purchaser of the Appellants' interest would not pay a price for the interest in the strata lot, and a separate price for the 1/16 share in the Land.

(c) The ownership of the 1/16 share in the Land is tied to the ownership of the strata lot, as reflected in a memorial to the registered title of the strata lot. This is similar to what is recorded in strata lots under a strata title plan, where the strata lot is valued, and there is no further valuation of the registered subsidiary proprietor's share in the

⁹⁷ Wilson Lim's statement at [28].

⁹⁸ Wilson Lim's statement at [32].

common property, even though there is a shared ownership of the common property.

(d) Providing a separate valuation for the 1/16 share in the Land in addition to the value of the strata lot would be double counting.⁹⁹

24 The Board agrees with the Respondent's position that the 1/16 share in the Land cannot have a separate and distinct value from the strata lot.

25 Section 24A(5) of the Land Titles Act provides that a "share in the land appurtenant to a flat comprised in a subsidiary certificate of title must not be dealt with except as appurtenant to the flat and any dealing of that flat operates to deal with the share in the land."

26 The Appellants in their submissions relied on an article titled "Aspects of Law and Valuation on Compulsory Acquisition of Land" by N Khublall, highlighting an extract which states that "the summation method of valuation is well recognised among practising valuers the world over. It requires a summation of the estimated values of the constituent parts of the property. Each part is separately assessed. ... where part of the subject land is zoned for commercial and the rest is zoned for residential, it will be necessary to apply the summation method, which necessarily implies the use of different rates for the different parts."¹⁰⁰

27 The Board is of the view that the aforesaid extract deals with quite a different situation involving land where part is zoned commercial and part residential. In that situation, there may be a good argument in favour of the

⁹⁹ Png's AEIC for AB2021.008 ("Png's 1st AEIC") at [45].

¹⁰⁰ Appellants' Closing Submissions at [26].

summation method, particularly where the distinct parts have been valued separately. However, the present case is very different, as we are of the view that the Land cannot have a separate and distinct value from the strata lot.

28 The Appellants have not adduced any evidence of any instance where:

- (a) A share in the common property has been sold or otherwise dealt with separately from the strata title.
- (b) A share in the common property has been valued separately from the strata title.

29 Moreover, none of the comparables relied upon by the Appellants separate the value of the strata lot from the value of the share in the land. If one were to separate the value of the strata lot from the value of the share in the land as suggested by the Appellants, the value of the comparables relied upon would be lower, since it would be necessary to remove the value of the share in the land, to avoid double counting. The Appellants cannot have their cake and eat it. It would be double counting for the Appellants to base their claim for the value of the strata lots on comparables that include that value of the share in the land and yet seek to add that value in the share of the land to the value of the strata lots that already includes the value of the share in the land.

30 Furthermore, both the 74A Appellants and the 72A Appellant paid a single consideration for their respective properties.¹⁰¹ They did not pay a sum that was split into the value of the strata lot and the value in the share of the Land.

¹⁰¹ LAF at [13], [14].

31 In the premises, the Appellants' 1/16 share in the Land cannot be dealt with separately from the flat and any valuation of the strata lot, has to be together with the Appellants' share in the Land.

Respondent's comparables more appropriate

32 The amount of compensation to be awarded is the market value of the properties as at the date of Gazette publication of the acquisition, 6 April 2021 ("Acquisition Date"): section 33(1)(a)(ii) of the Land Acquisition Act. Both parties relied on the direct comparison method of valuation, which "involves the analysis of the evidence of sales of comparable sites with adjustments made to reflect, amongst others, the differences in time, size, tenure and location."¹⁰² However, the parties used different comparables in deriving the valuation of the subject properties. We find that the Respondent's comparables are more appropriate than those used by the Appellants.

Appellants' comparables with facilities

33 The Appellants' expert relied on five comparables with facilities located in the vicinity of 74A and 72A Thomson Road. The prices per square foot ("psf") of these comparables ranged from \$1,262 to \$1,562,¹⁰³ as follows:

	Property	Transaction date¹⁰⁴	Price psf¹⁰⁵
a	60 Gilstead Road #03-11	17 Nov 2020	\$1,562

¹⁰² LAF at [15].

¹⁰³ Wilson Lim's Statement at [20].

¹⁰⁴ Wilson Lim's Statement at [9].

¹⁰⁵ Wilson Lim's Statement at [20].

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b	52M Gilstead Road	18 Jan 2021	\$1,349
c	2A Lincoln Road #02-06	5 Mar 2021	\$1,262
d	130 Thomson Road #02-05	25 Mar 2021	\$1,394
e	130 Thomson Road #04-05	6 Apr 2021	\$1,347

34 The Appellants' expert then made adjustments to take into account differences in transaction time, location, floor area, age/condition, facilities and other factors, between each comparable and the subject properties. The Appellants' expert made a downward adjustment of 5% from the price of the comparables, to take into consideration the Appellants' comparables' "better communal space and facilities."¹⁰⁶

35 Following the adjustments made, the Appellants' expert determined that the value of the two subject properties as follows:

- (a) 74A Thomson Road: \$2,650,000 (\$1,573.12 psf).¹⁰⁷
- (b) 72A Thomson Road: \$2,200,000 (\$1,720.43 psf).¹⁰⁸

¹⁰⁶ Wilson Lim's Statement at [23].

¹⁰⁷ Wilson Lim's statement at page 134.

¹⁰⁸ Wilson Lim's statement at page 128.

Respondent's walk-up apartment comparables

36 The Respondent's expert relied on nine walk-up apartment comparables located in the vicinity of 74A and 72A Thomson Road. The price per square foot of these comparables ranged from \$1,020 to \$1,562 as follows:

	Property	Unit	Transaction date	Price psf ¹⁰⁹
a	Novena Court, Thomson Road	24D	6 Mar 2020	\$1,254
		6D	30 Jun 2020	\$1,219
		16D	9 Sep 2020	\$1,219
		6A	14 Oct 2020	\$1,347
		6C	8 Mar 2021	\$1,394
b	Eng Aun Mansion, Thomson Road	322C	30 Oct 2020	\$1,262
		308B	24 Mar 2021	\$1,349
c	Novena Hill	57	12 Oct 2020	\$1,562
d	68C Thomson Road (within the subject development)		7 Feb 2020	\$1,020

37 From the above prices per square foot, the Respondent's expert made adjustments for each comparable to take into account differences due to transaction time, location, age, development, size and floor level, between the

¹⁰⁹ Png's 1st AEIC at [15].

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transactions involving the comparables and the subject property.¹¹⁰ The prices per square foot after the aforesaid adjustments are as follows:

	Property	Unit	Transaction date	Price after adjustment¹¹¹	psf
a	Novena Court, Thomson Road	24D	6 Mar 2020	\$1,183	
		6D	30 Jun 2020	\$1,118	
		16D	9 Sep 2020	\$1,166	
		6A	14 Oct 2020	\$1,205	
		6C	8 Mar 2021	\$1,267	
b	Eng Aun Mansion, Thomson Road	322C	30 Oct 2020	\$1,218	
		308B	24 Mar 2021	\$1,297	
c	Novena Hill	57	12 Oct 2020	\$1,297	
d	68C Thomson Road (within the subject development)		7 Feb 2020	\$1,055	

38 The Respondent's expert then took the average of the above prices per square foot to determine that the price per square foot of a base unit, 72B, in the

¹¹⁰ Respondent's Bundle of Affidavits and Statements Vol 1 ("1RBAS") at 372, 373.

¹¹¹ 1RBAS372.

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subject property was \$1,200.¹¹² The Respondent's expert then made further adjustments to account for differences in the condition, type, size and floor level between the base unit and units 74A and 72A.¹¹³ Following these adjustments, the Respondent's expert determined the value of the subject properties as follows:

- (a) 74A Thomson Road: \$1,981,000 (\$1,211 psf).¹¹⁴
- (b) 72A Thomson Road: \$1,494,000 (\$1,207 psf).¹¹⁵

39 The Respondent's expert explained that:

(a) The comparables were "low-rise walk-up apartments in blocks not more than 5-storeys high, and without amenities ... similar to the Building [where 74A and 72A Thomson Road were located], which is a 4-storey commercial-cum residential walk-up development ... with shops on the first floor and apartments on the second to fourth floors, without amenities."¹¹⁶

(b) He "excluded nearby transactions located within higher-rise apartment developments with lifts, as these are dissimilar to the Building."¹¹⁷

¹¹² 1RBAS372, 373.

¹¹³ 1RBAS373.

¹¹⁴ Png's 1st AEIC at [29].

¹¹⁵ Png's AEIC for AB2021.009 ("Png's 2nd AEIC") at [29].

¹¹⁶ Png's 1st AEIC at [17(c)]

¹¹⁷ Png's 1st AEIC at [17(c)].

Walk-up comparables against time and location disputes

40 The Appellants' expert agreed in cross-examination that the comparables relied on by the Respondent's expert based on attributes of being walk-up apartments, low-rise without shared amenities, are similar to the subject properties.¹¹⁸

41 Furthermore, the Appellants' expert conceded that:

(a) The amenities in the comparables used by the Appellants include swimming, aqua gym pools, gymnasium, dance studio, music room, lounge, tennis courts, exercise station, barbeque pits, playgrounds, landscaping, outdoor spaces and car park lots.¹¹⁹

(b) Except for one, none of the Appellants' comparables are walk-up apartments.¹²⁰

(c) As compared to the Respondent's comparables completed in the 1970s, the Appellants' comparables completed between 1989 to 2008, are much newer buildings, further apart in age from the subject property which was completed in the 1960s.¹²¹

42 The Appellants' expert tried to justify the use of his comparables with amenities by asserting that "amenities or facilities are not the critical factors of consideration" and that "it's the location that commands the ultimate value."¹²²

¹¹⁸ Transcript (3 July 2024) at page 40, lines 25-29.

¹¹⁹ Transcript (3 July 2024) at page 74, lines 13-16.

¹²⁰ Transcript (3 July 2024) at page 74, lines 17-20.

¹²¹ Transcript (3 July 2024) at page 74, lines 21-29.

¹²² Transcript (3 July 2024) at page 75, lines 10-14.

43 The Appellants' expert disputed the comparables relied upon by the Respondent's expert on the basis that:

(a) Seven out of the nine comparables relied upon by the Respondent's expert "were not transacted around the Acquisition Date, i.e., 16 April 2021 but between 7 February and 30 October, 2020", about six to 14 months prior to the acquisition ("the Time Dispute").¹²³ In contrast, three out of the five comparables relied upon by the Appellants' expert were within one month of the acquisition, with the other two comparables within three months and five months of the acquisition.¹²⁴

(b) The comparables relied upon by the Respondent's expert were near to Balestier Road, "a completely different neighbourhood to the area around the Properties"¹²⁵ ("the Location Dispute"). The Appellants' expert contended that:

(i) "The locality of the Properties has a higher traffic count in terms of both vehicular and human traffic. The Properties face a busy thoroughfare. It is a measure of quality of its location, in contrast to the location where the cluster of CBRE's comparables is."¹²⁶

(ii) In contrast, "the Balestier area is stacked with residential developments and older shophouse-like enclave."¹²⁷

¹²³ Wilson Lim's Statement at [9].

¹²⁴ Wilson Lim's Statement at [9].

¹²⁵ Wilson Lim's Statement at [15].

¹²⁶ Wilson Lim's Statement at [15].

¹²⁷ Wilson Lim's Statement at [15].

(iii) “The Properties are in a mainly upmarket residential area, best known for its variety of shopping malls such as United Square, Goldhill Plaza Mall, Square 2 and Velocity, all within the proximity of Novena MRT.”¹²⁸

(iv) “The most significant changes in the URA Master Plan for Novena are in transport and healthcare, potentially advantageous to current and future residents and investors.”¹²⁹

(c) The two comparables relied upon by the Respondent from Eng Aun Mansion, were inappropriate as “the Road Land surrounding Eng Aun Mansion does not belong to Eng Aun Mansion”, which means that “there is a diminishment of the market value of the comparables drawn from Eng Aun Mansion.”¹³⁰

(d) The Respondent’s comparable drawn from Novena Hill “is an inaccessible location”, “far away from the main road, up the hill and at the end of a *cul-de-sac* along Jalan Novena. There is poor accessibility or connectivity.”¹³¹

(e) The Appellants’ expert further disputed the reliance of the Respondent on 68C Thomson Road, contending that this transaction was a “distress sale” which “took place under the cloud of uncertainty caused by the COVID-19 pandemic”. He pointed out that the transaction took place “on 7 February 2020, the same date the Ministry of Health raised Singapore’s Disease Outbreak Response System condition

¹²⁸ Wilson Lim’s Statement at [15].

¹²⁹ Wilson Lim’s Statement at [15]

¹³⁰ Wilson Lim’s Statement at [17].

¹³¹ Wilson Lim’s Statement at [18].

(DORSCON) level from Yellow to Orange, after more cases of COVID-19 with unclear source origins surfaced in Singapore.”¹³²

44 In relation to the Time Dispute, the Respondent’s expert explained that “As the Acquisition Date fell within the COVID-19 pandemic period, I considered all transactions within the period from February 2020 to April 2021 to be relevant as the market was similarly subject to pandemic conditions.”¹³³

45 As for the Location Dispute, the Respondent’s expert explained that “As far as possible, all the comparable transactions were in respect of properties situated in the same general area as the Appellants’ Interest, namely along Thomson Road, all within Postal Sector 30 of Postal District 11 in the Core Central Region of Singapore Island.”¹³⁴ Furthermore, the Respondent’s comparables were within a ten minute walking distance from Novena MRT station, with a majority of the Respondent’s comparables being more accessible to Novena MRT station than the Appellants’ comparables.¹³⁵

Respondent’s use of walk-up apartments more appropriate

46 In relation to the Time Dispute, the Board agrees with the Respondent’s expert that the nine transactions he used from February 2020 to March 2021 were relevant as these nine transactions were reasonably proximate to the Acquisition Date in April 2021 and crucially, were subject to the pandemic conditions that were present on the Acquisition Date. Furthermore, the Respondent’s expert had adjusted for differences between the time of the

¹³² Wilson Lim’s Statement at [25(b)].

¹³³ Png’s 1st AEIC at [17(a)].

¹³⁴ Png’s 1st AEIC at [17(e)].

¹³⁵ Png’s Reply AEIC at [28], [29].

comparable transactions and the Acquisition Date using the URA Property Price Index (“PPI”) of non-landed residential properties in the Core Central Region.¹³⁶ These adjustments amounted to -0.22% to 3.77%.¹³⁷ The Appellants’ Counsel in cross-examination referred to these adjustments as “wild fluctuations”.¹³⁸ The Board is unable to agree with this assertion. The aforesaid adjustments for differences in the time of the transaction based on the PPI were modest and could hardly be considered as “wild fluctuations”. Furthermore, even based on the 2020 SRX data relied upon by the Appellants, the year on year resale price was negative only from April to July 2020, with the largest drop amounting to just 0.7% in April 2020.¹³⁹

47 As for the argument raised in the Appellants’ submission that there should have been a further adjustment up to the second quarter of 2021, rather than just to the first quarter of 2021,¹⁴⁰ the Board is unable to agree with this submission. The Acquisition Date was 16 April 2021, just 16 days after the end of the first quarter 2021. In the premises, it was entirely appropriate for adjustments to be made up to the first quarter 2021, rather than to the second quarter 2021.

48 In relation to the Location Dispute, the Board is unable to agree with the Appellants that the subject properties were in a better location than the Respondent’s comparables for the following reasons:

¹³⁶ Png’s 1st AEIC at [20].

¹³⁷ Png’s 1st AEIC at [20].

¹³⁸ Transcript (4 July 2024) at page 85, line 19.

¹³⁹ Appellants’ Closing Submissions at [62].

¹⁴⁰ Appellants’ Closing Submissions at [67].

(a) The Respondent's comparables were within the same postal sector and postal district as the subject properties and were less than 10 minutes walking distance from Novena MRT station.

(b) Although the Appellants have pointed out that the Respondent's comparables (with one exception in the subject development) are on the opposite side of Moulmein Road from the acquired properties,¹⁴¹ were within the Balestier subzone rather than the Moulmein subzone,¹⁴² and closer to Balestier Road,¹⁴³ we note that the highest comparable used by the Respondent, was at Novena Hill, with a price of \$1,562 psf which is the same price psf as the Appellants' highest comparable at 60 Gilstead Road. This is despite the Novena Hill comparable being as near or even nearer to Balestier Road, than the Respondent's other comparables. Amongst the differences between the Novena Hill comparable and the Respondent's other comparables, one key distinction is that the Novena Hill comparable is situated away from the main road, whereas the Respondent's other comparables are located along the main road.

(c) We agree with the evidence of the Respondent's expert that "In general, residential properties that are further away from major arterial roads (such as Thomson Road) tend to be more expensive than those along those roads. For example, the Flat, being located along Thomson Road, is directly exposed to traffic and noise pollution arising from the high volume of vehicular traffic travelling along Thomson Road to the Central Expressway, the Pan Island Expressway and other major arterial roads such as Moulmein Road, Newton Road and Bukit Timah Road.

¹⁴¹ Appellants' Closing Submissions at [43].

¹⁴² Appellants' Reply Submissions at [13], [14].

¹⁴³ Appellants' Closing Submissions at [47], [48].

Another relevant factor was that a substantial stretch along Thomson Road was affected by road works and road hoardings.”¹⁴⁴ To take into consideration the Novena Hill comparable which is situated away from the main road, being in a better location than the subject properties which are along the main road, the Respondent’s expert adjusted the price psf of the Novena Hill comparable downwards by 5%, to reflect this distinction.¹⁴⁵ The location of the Novena Hill comparable being better than the subject properties, is one of the principal distinctions between the Novena Hill comparable and the subject properties, taken into consideration by the Respondent’s expert.¹⁴⁶ This debunks the Appellants’ expert’s criticism that the Novena Hill comparable is “far away from the main road, up the hill and at the end of a *cul-de-sac*”.¹⁴⁷

(d) We accept the evidence of the Respondent’s expert that the Respondent’s comparables were within 10 minutes walking distance of Novena MRT station and that the majority of his comparables were more accessible to Novena MRT station than the Appellants’ comparables. Although his evidence was based on Google Maps, the timings from Google Maps for each comparable were set out by the Respondent’s expert in his reply AEIC,¹⁴⁸ unlike the Appellants’ expert who asserted in cross-examination that he had walked the distance between his comparables and the Novena MRT station, but did not set out the data for each of these comparables. In fact, the Appellants’ expert’s assertion

¹⁴⁴ Png’s 1st AEIC at [22].

¹⁴⁵ 1RBAS372.

¹⁴⁶ 1RBAS372.

¹⁴⁷ Wilson Lim’s Statement at [18].

¹⁴⁸ Png’s Reply AEIC at [28], [29].

that he had walked the distance was not even mentioned in his witness statement, and when questioned on this, his response was that “no valuers will do that”,¹⁴⁹ which we do not find credible. In the premises, we accept the evidence of the Respondent’s expert on the proximity of his comparables to the Novena MRT station, and that the majority of his comparables are more accessible to the station than the Appellants’ comparables.

(e) The Appellants’ argument that the subject properties were 140 metres away from Saint Joseph’s Institution Junior,¹⁵⁰ does not advance the Appellants’ case, as the lowest comparable relied upon by the Respondent of \$1,020 psf at 68C Thomson Road,¹⁵¹ was within the subject development and would have the benefit of that proximity as well. In the premises, we are not satisfied that the proximity to Saint Joseph’s Institution Junior, justifies any uplift to the Collector’s valuation.

49 As for the Appellants’ assertion that the unit sold within the same development, 68C Thomson Road, is not an appropriate comparable, as it was a “distress sale”, there is no evidence to support this. The seller of the unit did not give evidence at the hearing. There was nothing to support the Appellants’ bare assertion, other than an exchange of messages between other subsidiary proprietors claiming that the seller “needed money for his daughter” and that “the leakage issues ... was constant stress for him”.¹⁵² It is not possible for the

¹⁴⁹ Transcript (3 July 2024) at page 66, line 21.

¹⁵⁰ Appellants’ Closing Submissions at [46].

¹⁵¹ Png’s 1st AEIC at [15].

¹⁵² A1.

Board to place any weight on the aforesaid exchange, which was between other subsidiary proprietors, rather than the seller of that unit.

50 The Appellants' argument in their Reply Submissions that "the Appellants' Valuer was sharing his personal knowledge of what he was told by the other owners of the acquired development, that Mr. Ron Tan of 68C Thomson Road was in need of money",¹⁵³ does nothing to advance the Appellants' case, as the Appellants' Valuer's knowledge was based on what he was told by other owners even if those other owners spoke to him personally. Furthermore, the Appellants' submission that a capital appreciation of just 2.4% from February 2012 to February 2020 for 68C Thomson Road, indicates that there were special circumstances which motivated the seller to offload the property quickly,¹⁵⁴ is speculative, and fails to prove the Appellants' assertion that this was a distress sale. The Appellants' contention that the seller "would have refused to give evidence for the simple reason that he has no pecuniary or non-pecuniary interest in the present appeals",¹⁵⁵ is not supported by any evidence from the Appellants that they had requested the seller to give evidence, but he had refused.

51 The Appellants' argument that this sale took place on 7 February 2020, the same day the authorities raised Singapore's Disease Outbreak Response System Condition (DORSCON) level from Yellow to Orange,¹⁵⁶ is unpersuasive, as this was at an early stage of the pandemic, almost two months

¹⁵³ Appellants' Reply Submissions at [47].

¹⁵⁴ Appellants' Reply Submissions at [50].

¹⁵⁵ Appellants' Reply Submissions at [48].

¹⁵⁶ Appellants' Closing Submissions at [63], S/N 1.

before the authorities announced the Circuit Breaker on 3 April 2020.¹⁵⁷ In February 2020, the month of this sale, the SRX resale price index relied upon by the Appellants still showed a 0.8% increase in the year on year resale price.¹⁵⁸ The Circuit Breaker was from 7 April to 1 June 2020,¹⁵⁹ and none of the Respondent's comparables were transacted during the Circuit Breaker.¹⁶⁰

52 In relation to the Appellants' contention that the two Eng Aun Mansion comparables used by the Respondent were inappropriate, as "the Road Land surrounding Eng Aun Mansion does not belong to Eng Aun Mansion", which means that "there is a diminishment of the market value of the comparables drawn from Eng Aun Mansion"¹⁶¹, this argument does not assist the Appellants as the average price per square foot of \$1,200 of the nine comparables relied upon by the Respondent, is lower than the price psf of the two Eng Aun Mansion comparables relied upon by the Respondent of \$1,297 and \$1,218 (after adjustments for differences with the subject properties).¹⁶² In other words, the two Eng Aun Mansion comparables uplifted the average price psf relied upon by the Respondent, and to remove the two Eng Aun Mansion comparables would result in a lower average price psf, to the detriment of the Appellants.

53 The Appellants' Reply Submissions sought to rely on a November 2017 transaction at Lion Towers of \$1,343 psf and the average price psf of Lion Towers from 2012 to 2017 of \$1,394.03,¹⁶³ and submitted that this should be

¹⁵⁷ Appellants' Closing Submissions at [63], S/N 2.

¹⁵⁸ Appellants' Closing Submissions at [62].

¹⁵⁹ Appellants' Closing Submissions at [63], S/N 2.

¹⁶⁰ Appellants' Closing Submissions at [63].

¹⁶¹ Wilson Lim's Statement at [17].

¹⁶² Respondent's Bundle of Affidavits and Statements Vol 1 ("1RBAS") at 372, 373.

¹⁶³ Appellants' Reply Submissions at [32].

considered with an appropriate adjustment made to account for time, as Lion Towers was located beside the acquired properties.¹⁶⁴ The Board is unable to agree with this submission for the following reasons:

(a) Firstly, the use of Lion Towers transactions as comparables was only raised by the Appellants in their Reply Submissions and was not dealt with by the Appellants in their Closing Submissions or at the hearing. Prior to the Appellants' Reply Submissions, the Appellants did not rely on any Lion Towers transactions as comparables. The transaction data on Lion Towers from the website of Property Guru relied on by the Appellants in their Reply Submissions was only exhibited in their Reply Submissions and was not raised earlier.¹⁶⁵ The Appellants cannot rely on such data introduced at such a late stage of the proceedings.

(b) In any event, the extract from the Property Guru website on Lion Towers relied on by the Appellants shows that Lion Towers was a condominium.¹⁶⁶ This is contrary to the Appellants' assertion in their Reply Submissions that "Lion Towers has no amenities or facilities."¹⁶⁷ No explanation has been given by the Appellants to explain this contradiction. In the premises, the Board's concerns on the use of condominiums as comparables, when the subject properties are walk-up apartments apply equally to Lion Towers.

¹⁶⁴ Appellants' Reply Submissions at [30], [32], [34].

¹⁶⁵ Appellants' Reply Submissions at pages 61-62.

¹⁶⁶ Appellants' Reply Submissions at page 61.

¹⁶⁷ Appellants' Reply Submissions at [31].

(c) The data on the Lion Towers transactions relied upon by the Appellants in their Reply Submissions show that the specific transaction in November 2017 relied upon by the Appellants,¹⁶⁸ relates to a unit in Lion Towers that was at level 10 of the block.¹⁶⁹ This is very different from the subject properties which were both on the second story.¹⁷⁰

(d) In fact, Lion Towers was clearly a high-rise development with at least 14 storeys as can be seen from the May 2015 Lion Towers transaction that was a level 14 unit,¹⁷¹ in contrast to the subject properties which were low-rise walk-up apartments. The nature of the two developments are clearly very different.

(e) No explanation was given by the Appellants to support their assertion that the average price psf of Lion Towers from 2012 to 2017 was \$1,394.03.¹⁷² The transaction data exhibited by the Appellants in their Reply Submissions on Lion Towers only showed four transactions from May 2015 to November 2017, one transaction in March 2023 and one transaction in October 2023.¹⁷³ There was no transaction data between 2012 to April 2015 adduced by the Appellants, that supports the Appellants' assertion on the average price psf for transactions between 2012 to 2017.

¹⁶⁸ Appellants' Reply Submissions at [32].

¹⁶⁹ Appellants' Reply Submissions at page 62.

¹⁷⁰ LAF at [7], [8].

¹⁷¹ Appellants' Reply Submissions at page 62.

¹⁷² Appellants' Reply Submissions at [32].

¹⁷³ Appellants' Reply Submissions at page 62.

54 In the circumstances, although location is a key determining factor in ascertaining value, where the comparables used are within the vicinity of the subject properties, then the amenities and facilities, or lack thereof, come into play. With that in mind, the Board is of the view that the comparables used by the Respondent, being walk-up apartments without amenities similar to the subject properties, are more appropriate in determining the value of the subject properties, and reject the comparables used by the Appellants, which are condominiums or apartments with amenities, very different from the subject properties.

Strata area should be used

55 The Appellants' expert relied on the gross floor area ("GFA"), rather than the strata area. He explained that "GFA is basically the end of the brick wall to the end of the brick wall. The strata area is half of the brick wall to half of the brick wall."¹⁷⁴

56 The Respondent's surveyor, Tang Tuck Kim, explained in his affidavit of evidence-in-chief that "The purpose of a GFA survey is primarily for measuring building intensity, whilst a strata area survey is used to demarcate ownership."¹⁷⁵ When this sentence was read to the Appellants' expert in cross-examination, the Appellants' expert agreed with this.

57 In the premises, the Board agrees with the Respondent's approach with using the strata area, rather than GFA.

¹⁷⁴ Transcript (3 July 2024) at page 90, lines 12-14.

¹⁷⁵ AEIC of Tang Tuck Kim at [10].

Condition of 74A Thomson Road

58 We will briefly deal with the condition of 74A Thomson Road.

59 In arriving at his valuation, the Respondent's expert valued a base unit in the building, 72B Thomson Road, and thereafter made an adjustment to the valuation of the subject units, depending on his assessment on whether the subject unit was in a better condition than the base unit.

60 The Respondent's expert ascertained that 74A Thomson Road was in a better condition than the base unit and thus gave a 3% uplift to the value of 74A Thomson Road over the base unit, arising from that better condition.¹⁷⁶

61 The Appellants have asserted in their submissions that 74A Thomson Road was "by far in a very much better condition than the Base Unit" and was "in an excellent condition".¹⁷⁷

62 Notwithstanding the aforesaid assertion by the Appellants, the Appellants did not offer an alternative, nor did they dispute the 3% uplift that was given by the Respondent's expert to 74A Thomson Road, over the base unit. In the premises, there is no basis for the Board to disagree with the aforesaid 3% uplift over the base unit.

¹⁷⁶ Png's 1st AEIC at [28(a)].

¹⁷⁷ Appellants' Closing Submissions at [84].

Condition of 72A Thomson Road

63 The Respondent's expert assessed that the condition of 72A Thomson Road was similar to the base unit and determined that there should be no uplift arising from the condition of the subject property.¹⁷⁸

64 After the third day of the hearing, pursuant to a request from the Appellants' counsel, the Respondent's expert produced the complete set of photos of unit 72A,¹⁷⁹ unit 74A,¹⁸⁰ and the base unit.¹⁸¹ Prior to that, only selected photos of units 72A and 74A had been produced by the Respondent's expert and no photos had been produced of the base unit. Upon cross-examination on these photos, the Respondent's expert conceded that:

(a) He was unable to see stained walls in the photograph of the living room of unit 72A, unlike the living room of the base unit 72B.¹⁸²

(b) Comparing the photographs of the timber parquet flooring in unit 72A, with the ceramic tiles in 72B, to any objective observer of these photographs, the timber parquet flooring in 72A was in a better condition.¹⁸³

¹⁷⁸ Png's 2nd AEIC at [28]

¹⁷⁹ 2AB, Vol 2, pages 328-1 to 328-25.

¹⁸⁰ 1AB512-1 to 512-19.

¹⁸¹ 2AB, Vol 2, pages 329-1 to 329-16.

¹⁸² Transcript (23 July 2024) at page 16, lines 7-10.

¹⁸³ Transcript (23 July 2024) at page 16, line 28 to page 17, line 9.

(c) The kitchen cabinets of the base unit were in a state of disrepair with missing doors¹⁸⁴, whereas there were no broken or missing kitchen cabinet doors in unit 72A.¹⁸⁵

(d) The tiled floor to the kitchen at 72A appeared clean, glossy and shiny.¹⁸⁶

(e) The walls to the toilet of 72A were in a better condition than the base unit.¹⁸⁷

65 In seeking to justify his valuation where the better condition of 72A was not taken into consideration, the Respondent's expert explained that a buyer "will definitely do a renovation. And any renovation on painting walls will require you to strip off the outer layer ... and then repaint it". He added that counsel for the Appellants' focus on the aforesaid differences in condition was "missing the forest and looking at the trees."¹⁸⁸

66 We are unable to agree with the Respondent's contention that we should ignore the better condition of 72A because a buyer would eventually renovate the unit. If that reasoning were to be accepted, then there would be no reason for the Respondent's expert to apply a 3% uplift to the value of 74A over the base unit, to reflect the better condition of 74A over the base unit.

67 Taking into consideration the photographs of 72A as compared to the base unit, we agree with the 72A Appellant that unit 72A was in a better

¹⁸⁴ Transcript (9 July 2024) at page 9, line 6 to page 10, line 19.

¹⁸⁵ Transcript (23 July 2024) at page 20, line 2 to page 21, line 3.

¹⁸⁶ Transcript (23 July 2024) at page 22, lines 8-10.

¹⁸⁷ Transcript (23 July 2024) at page 23, lines 20-23.

¹⁸⁸ Transcript (23 July 2024) at page 24, lines 12-19.

condition than the base unit. Nevertheless, when we compare the photographs showing the condition of 74A,¹⁸⁹ where there was a 3% uplift above the base unit, with the condition of 72A,¹⁹⁰ we are of the view that unit 74A is in better condition than unit 72A, see for example the photograph of the kitchen at 72A,¹⁹¹ where the walls look visibly more stained, compared to the photograph of the kitchen at 74A.¹⁹²

68 In the circumstance, although there should be an uplift to the value of 72A over the base unit, it should be below the 3% uplift that was applied to 74A. We are of the view that a reasonable uplift taking into consideration the photographs that we have seen of the better condition of 72A than the base unit, would be 2%.

69 In the premises, we award the 72A Appellant, a 2% uplift over the award that he was granted by the Collector. This gives rise to an award of \$1,524,000 (rounded to the nearest thousand dollars), instead of the sum of \$1,494,000 awarded by the Collector.

Conclusion

70 In conclusion, in Appeal No AB2021.008 in relation to unit 74A, the appeal is dismissed. The 74A Appellants are to pay the Collector the costs of the appeal to be agreed or taxed in the General Division of the High Court, pursuant to sections 32(1) and 32(5) of the Land Acquisition Act.

¹⁸⁹ 1AB512-1 to 512-29.

¹⁹⁰ 2AB, Vol 2, pages 328-1 to 328-25.

¹⁹¹ 2AB, Vol 2, page 328-19.

¹⁹² 1AB512-17.

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71 In Appeal No AB2021.009 in relation to unit 72A, the 72A Appellant is awarded the sum of \$1,524,000. This exceeds the amount of the Collector's award. The Board orders that the Collector pay to the 72A Appellant the excess together with interest at the rate of 6% per annum from the date of taking possession on 30 July 2021,¹⁹³ to the date of payment pursuant to section 36 of the Land Acquisition Act. As the claim of the 72A Appellant exceeds the amount awarded by more than 20%, pursuant to section 32(4) of the Land Acquisition Act, the 72A Appellant is not entitled to his costs.

72 As for the Appellants' submission that there should be cost consequences in view of the Respondent's expert's late production of the photographs of the base unit, 74A and 72A, the Board is not prepared to award any costs arising from the aforesaid late production of the photographs, as the adjournment of the hearing was to a date previously fixed for the hearing of the appeal. This was not a case where fresh dates had to be taken, as a result of the late production of the photographs. In the premises, no costs are awarded in relation to the late production of the photographs.

Dated the 2nd day of December 2024

Commissioner of Appeals Lim Wee Ming
Assessor Prof Ong Seow Eng
Assessor Leung Yew Kwong

¹⁹³ 2AB, Vol 1, page 131.

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