# JER TEMPLATE USER GUIDE

1. This is an interactive document:
   1. The index can be updated automatically; and
   2. You can tab through the variables to be inserted into the document.
2. The name of the Appellant should be used, consistent with the Land Court’s standard

directions.

1. Each expert is required to initial the bottom of each page.
2. Statements in *italics* are suggestions/guidelines for completion.
3. If a table runs over a page, try to keep it on the same page.
4. For paragraph 5, regarding highest and best use:
   1. If the highest and best use is agreed, complete 5.1 and delete 5.2, 5.3 and 5.4; or
   2. If the highest and best use is not agreed, delete 5.1 and complete 5.2, 5.3 and 5.4.
5. For paragraph 8.1, regarding the sales comparison table, if there are too many comparable sales, use two separate tables to:
   1. represent the Appellant’s expert’s comparable sales; and
   2. represent the Valuer-General’s expert’s comparable sales.
6. The annexures should contain relevant information about the subject property. They may also include information about the comparable sales, but that information should be limited by reference to the matters in dispute about the sale.

**Joint Expert Report**

**Area of expertise: Valuation**

Report prepared for: Land Court of Queensland

in the matter of

[Insert Appellant’s name]

(Appellant) AND

Valuer-General (Respondent)

[Insert Land Court file number/s] Report prepared by: [Insert expert’s name]

Expert for [Insert Appellant’s name]

[Insert qualification/s held] AND

[Insert expert’s name]

Expert for the Valuer-General [Insert qualification/s held]

Date of report: [Insert date]

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# EXECUTIVE SUMMARY

1. Summary of adopted values

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Adjustment (%)**  ***Use if applicable*** | **Unit of measurement**  ***e.g. Land Area (m2)*** | **[Insert Appellant’s**  **name] expert’s values** | | **Valuer-General’s**  **expert’s values** | |
| **$/[insert unit of**  **measurement]** | **Total** | **$/[insert unit of**  **measurement]** | **Total** |
| **Subject property: Insert address of subject property** | | | | | | |
| *e.g. easement areas* | *e.g. 20%* |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| TOTAL |  |  |  |  |  |  |
| **ADOPT** |  |  |  |  |  |  |

1. Matters of agreement and disagreement

## Summary

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Issue** | | **Matters in agreement** | **Matters in disagreement** | **If in disagreement**  **– material or**  **not material** | **Commentary** |
| 1 | *e.g. valuation*  *methodology* |  |  |  |  |
| 2 | *e.g. analysis of #, street name,*  *suburb* |  |  |  |  |
| 3 | *e.g. highest and*  *best use* |  |  |  |  |
| 4 | *e.g. application of QS costings in respect of #, street*  *name, suburb* |  |  |  |  |

* 1. Issue 1 – *insert subject heading for first issue*
     1. Reason for disagreement
        1. *For a matter of disagreement which is material to an expert’s*

*conclusion, provide reasons for the disagreement*

* + 1. Impact of disagreement
       1. *For a matter of disagreement which is material to an expert’s conclusion, explain the impact of the disagreement to the expert’s conclusions*
    2. Alternative approaches
       1. *For a matter of disagreement which is material to an expert’s conclusion, state how an expert’s conclusions would differ if the Court resolved the disagreement on that issue contrary to that expert’s view on the matter*

# SUBJECT PROPERTY

1. Summary of subject property – agreed by the experts

|  |  |  |
| --- | --- | --- |
| **1** | **Street address of property** |  |
| **2** | **Property identification number** |  |
| **3** | **Real property description** |  |
| **4** | **Local Government authority** |  |
| **5** | **Registered owner** |  |
| **6** | **Land area** |  |
| **7** | **Date of valuation** |  |
| **8** | **Date of inspection** |  |
| **9** | **Statutory valuation** | Issued valuation under the *Land Valuation Act 2010*  **Valuation:**  **Date of valuation: Date of effect:** |
| **10** | **Services** |  |
| **11** | **Easements, encumbrances and interests** |  |
| **12** | **Current use** |  |
| **13** | **Location [*if different from street address*]** |  |
| **14** | **Exposure** |  |
| **15** | **Roads** |  |
| **16** | **Access** |  |
| **17** | **Surrounding development** |  |
| **18** | **Nature of land** | *Include shape, topography and flooding* |
| **19** | **Improvements** |  |
| **20** | **Town planning** | *Current use and/or permitted use, including any development approvals different from the existing use*  *Include densities and overlays, if relevant* |

|  |  |  |
| --- | --- | --- |
| **21** | **Heritage [*if relevant*]** |  |
| **22** | **Census data [*if relevant*]** | *e.g. population movement in relevant valuation district (and if so, specify the district)* |

1. Improvements on the subject property
   1. *Description and value of each separate item of improvements*
2. Highest and best use of the subject property

## Highest and best use is agreed

* + 1. *State the agreed highest and best use of the subject property*
    2. *If applicable, state the parameters of the highest and best use, such as design and any limitations*

## [Insert Appellant’s name]’s expert

* + 1. *Appellant’s expert to state the highest and best use of the subject property*
    2. *If applicable, state the parameters of the highest and best use such as design and any limitations*

## Valuer-General’s expert

* + 1. *Valuer-General’s expert to state the highest and best use of the subject*

*property*

* + 1. *If applicable, state the parameters of the highest and best use such as design and any limitations*
  1. Summary [*use table, if applicable*]

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Issue** | | **Matters in agreement** | **Matters in disagreement** | **If in disagreement**  **– material or not material** | **Commentary** |
| 1 | *e.g. maximum permitted height of building* |  |  |  |  |
| 2 |  |  |  |  |  |
| 3 |  |  |  |  |  |
| 4 |  |  |  |  |  |

1. Analysis of highest and best use [*if relevant*] – Issue 1

## Reason for disagreement

* + 1. *For a matter of disagreement which is material to an expert’s conclusion,*

*provide reasons for the disagreement*

## Impact of disagreement

* + 1. *For a matter of disagreement which is material to an expert’s conclusion, explain the impact of the disagreement to the expert’s conclusions*

## Alternative approaches

* + 1. *For a matter of disagreement which is material to an expert’s conclusion, state how an expert’s conclusions would differ if the Court resolved the disagreement on that issue contrary to that expert’s view on the matter*

1. *Insert any other discrete issue e.g. site improvement deductions*

## [Insert Appellant’s name]’s expert

* + 1. *Appellant’s expert to state their opinion on any discrete issue.*

## Valuer-General’s expert

* + 1. *Valuer-General’s expert to state their opinion on any discrete issue.*

## Impact of disagreement

* + 1. *For a matter of disagreement which is material to an expert’s conclusion, explain the impact of the disagreement to the expert’s conclusions*

## Alternative approaches

* + 1. *For a matter of disagreement which is material to an expert’s conclusion, state how an expert’s conclusions would differ if the Court resolved the disagreement on that issue contrary to that expert’s view on the matter*

# SALES COMPARISON

1. Sales comparison table
   1. The sales comparison table summarises the experts’ analyses of the comparable sales, both primary and secondary. The sales analyses are ranked from the highest to the

lowest value with the experts’ analyses of the subject property positioned within the ranking.

* 1. The key for the sales comparison table is as follows:

|  |  |
| --- | --- |
| **Common sales** |  |
| **Sales determined to be comparable by the Insert Appellant’s name’s expert only** |  |
| **Sales determined to be comparable by the Valuer-General’s expert only** |  |
| **The analysis for the subject property** |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sale no.** | **Address** | **Sale date** | **Sale price** | **Total area (m2)** | **Analysed sale price** | | **Analysed sale price**  **$/m2** | | **General comments** | |
| **App’s**  **expert** | **V-G’s**  **expert** | **App’s**  **expert** | **V-G’s**  **expert** | **App’s expert** | **V-G’s expert** |
| **PRIMARY SALES** | | | | | | | | | | |
| **1**  **App & V-G** |  |  |  |  |  |  |  |  | *e.g. superior or*  *inferior to subject property* | *e.g. superior or*  *inferior to subject property* |
| **2**  **App** |  |  |  |  |  |  |  |  |  |  |
| **3**  **V-G** |  |  |  |  |  |  |  |  |  |  |
| **Subject** |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| **SECONDARY SALES** | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |

1. Sales analysis

*Start with the common sales but both valuers comment on all sales, even if they consider that a sale is not relevant. Address issues of both comparability and how you arrive at your analysed rate for each sale*

## Sale 1

* + 1. [Insert Appellant’s name]’s expert
    2. Valuer-General’s expert

## Sale 2

* + 1. [Insert Appellant’s name]’s expert
    2. Valuer-General’s expert

[complete table for each sale with each expert’s calculation side by side]

# VALUATION

1. Valuation

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Adjustment (%)** | **Unit of measurement**  ***e.g. Land Area***  ***(m2)*** | **$/[unit of measurement]** | **Total** |
| **Insert address of sale** | | | | |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| TOTAL |  |  |  |  |
| **ADOPT** |  |  |  |  |

# ANNEXURES

1. Annexure 1 – Statement of qualifications and declaration

## [Insert Appellant’s name]’s expert

|  |
| --- |
| **Name:** |
| **Education:** |
| **Professional qualifications:** |
| **Employment history:** |
| **Experience:** |
| **Responsibility:** |

This joint expert report has been prepared in accordance with Part 5 of the *Land Court Rules 2000*, the Land Court Practice Direction, *Expert evidence in the Land Court*, Practice Direction 6 of 2020 and the Land Court’s *Guidelines for Expert Evidence in the Land Court*.

I am aware of my duty to assist the Land Court in respect of expert evidence to the Court in accordance with the *Land Court Rules 2000* and that this duty overrides any obligations to any party to the proceedings. The professional opinions in respect of this matter are my own and are genuinely held. I certify that no other parties, save for those listed below, have participated in the preparation of this joint expert report, either directly or indirectly. I also certify that I have personally proofread the joint expert report and that it is accurate.

### Disclosure of assistance:

|  |  |  |
| --- | --- | --- |
| **Name** | **Position held** | **Nature of assistance** |
|  |  |  |

…………………………………………….

[Insert Appellant’s name]’s expert

## Valuer-General’s expert

|  |
| --- |
| **Name:** |
| **Education:** |
| **Professional qualifications:** |
| **Employment history:** |
| **Experience:** |
| **Responsibility:** |

This joint expert report has been prepared in accordance with Part 5 of the *Land Court Rules 2000*, the Land Court Practice Direction, *Expert evidence in the Land Court*, Practice Direction 6 of 2020 and the Land Court’s *Guidelines for Expert Evidence in the Land Court*.

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### Disclosure of assistance:

|  |  |  |
| --- | --- | --- |
| **Name** | **Position held** | **Nature of assistance** |
|  |  |  |

…………………………………………….

Valuer-General’s expert

1. Annexure 2 – Brief of instructions
2. Annexure 3 – Survey plan
3. Annexure 4 – Title search
4. Annexure 5 – Maps
   1. *Insert aerial maps showing the locations of the comparable sales comparable to the subject property and include the analysed rates*
5. Annexure 6 – Photographs
   1. *Insert concise and fair representative photographs, focusing on particular features relevant to the valuation (e.g. topography, drainage problems, exposure)*