

IN THE APPEALS BOARD (LAND ACQUISITION) SINGAPORE

Appeal No. AB 2023.001

In the Matter of the Compulsory Acquisition of Land Lot
No. 1289N MK 13 Strata Lot U5230K MK 13 Block 215
Marsiling Lane #23-810 Singapore 730215

Between

1. Zain Bin Chik
2. Fu'adah Binte Mohd Yusof

... Appellants

And

The Collector of Land
Revenue

... Respondent

DECISION

The decision of the Board is:

- (a) That the award of the Collector of Land Revenue of compensation in the sum of \$534,500 in respect of Strata Lot No. U5230K MK 13 Block 215 Marsiling Lane #23-810 Singapore 730215 be confirmed; and
- (b) That the appeal be dismissed with costs to the Respondent to be taxed if not agreed.

TABLE OF CONTENTS

INTRODUCTION.....	1
BACKGROUND FACTS AND ACQUISITION	2
THE APPELLANTS’ CASE.....	2
THE RESPONDENT’S CASE	3
APPLICABLE LAW AND PRINCIPLES	4
ISSUES TO BE DETERMINED	5
FIRST ISSUE – COMPENSATION OF OTHER PROPERTIES WITHIN THE SAME ACQUISITION EXERCISE AS COMPARABLES	6
SECOND ISSUE – USING LIST PRICES OF UNCOMPLETED FLATS TO DETERMINE THE VALUATION FACTORS TO BE APPLIED TO THE ACQUIRED PROPERTY	13
THIRD ISSUE – AWARD OF GOODWILL COMPENSATION BECAUSE OF COMPULSION TO RELOCATE	13
CONCLUSION	14

Introduction

1 This matter concerns the compulsory acquisition of Block 215 Marsiling Lane #23-810 Singapore 730215 (“Acquired Property”) for the purpose of redevelopment and extension of the Woodlands Checkpoint. The Appellants submitted a claim of \$590,000 to the Collector on 4 July 2022. On 12 January 2023, the Collector of Land Revenue (“Collector” or interchangeably “Respondent”) issued an award of \$534,500 as compensation for the Acquired Property (“Award”) comprising \$514,000 as the market value of the Acquired Property as at 26 May 2022 and reasonable expenses of \$20,500 being \$10,000 for removal allowance and \$10,500 being the calculated stamp and legal fees for buying a new flat based on the market value of the Acquired Property.

2 On 8 February 2023, the Appellants filed a Notice of Appeal against the Collector’s Award. The Collector lodged his Grounds of Award on 9 April 2024 which include the following:

- (a) The Award is based on the market value of the Acquired Property as at 26 May 2022, the date of the publication of the declaration made under section 5 of the Land Acquisition Act 1966 (“LAA”).
- (b) Reasonable expenses of \$20,500 have been incorporated into the Collector’s Award.
- (c) In arriving at the market value of the Acquired Property, comparisons are made with sales of comparable properties (within the subject block as well as Block 214 and Block 216 Marsiling Lane which are similar 5-room point blocks as Block

215) and taking into account relevant factors like sea views, orientation, floor level, renovations, tenure, size, type, condition and other attributes of the flat, as well as the date of transactions, the prevailing market conditions and other attributes.

3 The Appellants filed their Petition of Appeal on 10 May 2024.

4 The hearing of the appeal took place on 27 May 2025. Closing submissions were filed on 30 June 2025 and reply submissions were filed on 14 July 2025. Having considered the facts of the case and the Parties' submissions, the Board dismisses the appeal and awards costs to the Collector to be taxed if not agreed. Our reasons are set out below.

Background Facts and Acquisition

5 The Acquired Property is a 5-room improved flat at Block 215 Marsiling Lane with a total floor area of 118 square metres located on the 23rd storey. The 99-year leasehold tenure for the Acquired Property commenced on 1 November 1980 and has an unexpired term of 57 years and 5 months as at the date of the publication of the declaration made under section 5 of the LAA.

The Appellants' Case

6 The Appellants sought a revised compensation of \$620,000 with three grounds of appeal:

- (a) The compensation of other properties within the same acquisition exercise should be used as comparables as they were the latest transactions ("First Issue").

- (b) There should be consistency in pricing mechanisms for both the acquisition of their current flat and the selling of designated replacement flats to them by HDB (“Second Issue”).
- (c) They should be awarded goodwill compensation because they have been compelled to relocate (“Third Issue”).

7 On the First Issue, the Appellants argued that Unit #23-814, which was situated on the same floor as the Acquired Property, had received \$617,900 in compensation. This was \$83,400 more than the compensation awarded for the Acquired Property, despite the fact that it had afternoon sun exposure while the Acquired Property did not. The other units on the same floor had also received higher compensation despite having similar or less favourable attributes¹.

8 On the Second Issue, the Appellants argued that HDB’s pricing for replacement flats at Woodlands Street 13 demonstrates that units without afternoon sun exposure are valued \$16,700 higher than those with such exposure with all other attributes remaining identical². This premium should be applied in the compensation for the Acquired Property.

9 On the Third Issue, the Appellants argued that goodwill compensation should address the intangible factors of compulsory acquisition, including emotional distress, relocation inconvenience and community loss.

The Respondent’s case

10 On the First Issue, the Respondent took the view that compensation awarded to other properties acquired as part of the same acquisition exercise is

¹ Appellants’ Affidavit dated 30 August 2025 at [20] Table 2

² Appellants’ Affidavit dated 30 August 2025 at [17] Table 1

not relevant to the valuation. It would not be possible to use such compensation as a factor in valuation when the compensation was determined as part of the same valuation exercise.

11 On the Second Issue, the Respondent took the view that the listed prices of uncompleted flats, specifically those that are being constructed at Woodlands Street 13, were not considered as comparables to assess the market value of the Acquired Property as they were uncompleted developments and in a different location (with different factors when completed) and the flats would have completely different views when completed. The price of the actual replacement flats offered is not a factor considered in the assessment of the market value of acquired properties. In so far as the Appellants wish to use the listed prices of the uncompleted replacement unit as the basis for determining “valuation factors” to be applied, the Respondent’s position is that there is insufficient information on the uncompleted flats to derive any such “valuation factors”³.

12 On the Third Issue, the Respondent submitted that goodwill is not a matter taken into consideration in determining compensation pursuant to section 33 of the LAA. Any disinclination of the Appellants to part with the Acquired Property is a matter specifically identified in section 34(b) of the LAA as a matter to be disregarded in determining compensation.

Applicable Law and Principles

13 Pursuant to section 33(1) of the LAA and taking into account the issues to be adjudicated in this appeal, the Board is to take into consideration the following matters and no others in determining the amount of compensation to be awarded for the Acquired Property:

³ Respondent’s Opening Statement at [16]

- (a) the market value of the Acquired Property as at 26 May 2022;
- (b) the reasonable expenses (if any) incidental to the change in the person's residence in consequence of the acquisition; and
- (c) the fees or costs relating to survey, issue and registration of title, stamp duty and such other costs or fees which may reasonably be incurred if any reissue of title is necessary in consequence of the acquisition.

14 Section 33(5)(e) of the LAA in turn provides that the market value is deemed not to exceed the price which a bona fide purchaser might reasonably be willing to pay, after taking into account the zoning and density requirements and any other restrictions imposed by or under the Planning Act 1998 as at the date of acquisition and any restrictive covenants in the title of the acquired land.

15 Under section 25(3) of the LAA, the onus of proving that an award is inadequate lies with the Appellants.

Issues to be determined

16 The following issues arise in this appeal:

- (a) whether the compensation of other properties within the same acquisition exercise can be used as comparables for valuing the Acquired Property ("First Issue");
- (b) whether the list prices of uncompleted flats can be used to determine the valuation factors to be applied to the Acquired Property ("Second Issue"); and
- (c) whether the Appellants are entitled to goodwill compensation ("Third Issue").

First Issue – compensation of other properties within the same acquisition exercise as comparables

17 The Appellants' argument for the First Issue is as follows:

- (a) Since HDB is responsible for both buying back their flats on behalf of the Collector and selling them the replacement flats, the valuation of their existing flats should adhere to the same valuation protocols that HDB uses for selling the replacement flats, rather than a different set of criteria established by the private professional valuer which would be applicable in respect of a standard single voluntary sale in the open resale market.
- (b) Based on a comparison of the valuation of the replacement flats at Woodlands Street 13, the Appellants argue that the primary factor influencing the valuation of a flat by HDB is exposure to the afternoon west sun and the orientation/view of the units. Comparing Blk 192A #23-852 and Blk 191B #23-842 at Woodlands Street 13, both of which offer open sea views, the value of #23-842 which faces the afternoon west sun is significantly lower by \$16,700. In contrast, a blocked view has a less pronounced impact on value. Blk 191B #23-930 which has no afternoon sun and a blocked view is valued only \$4,900 lower than Blk 192A #23-852 with no afternoon sun and an open sea view. Similarly, a city view unit at Blk 191A #23-814 which does not face the afternoon sun was valued at only \$4,900 less than the sea view unit at Blk 191A #23-852.
- (c) Extrapolating this to the units on their floor which were acquired, the Appellants argue that their unit (Blk 215 #23-810) which had

no afternoon sun, a partially blocked city view from the living room and an open sea/city view from the dining room should be valued higher than their neighbour's unit on the same floor (Blk 215 #23-814) which has afternoon sun, an open sea view from the living room and an open sea/city view from the dining room. Based on the Appellant's calculations, by virtue of the afternoon sun factor, the Appellants' flat should be valued \$16,700 more than #23-814. While the less desirable partially blocked city view would decrease the value of their flat by \$4,900, there would still be a net value advantage of \$11,800 over #23-814.

- (d) The disparity of \$83,400 between the compensation for #23-814 of \$617,900 and that for the Acquired Property of \$534,500 was unjustified as the valuer had not adequately taken into account the open sea/city views of the Acquired Property, overvalued the condition of #23-814 given that renovations for both units were completed more than 10 years ago⁴ and accorded a premium to the causeway traffic view when such information is easily accessible via smartphone.
- (e) Market data indicate that differences in resale prices for near-identical properties in Woodlands were minimal⁵ which contradicts the disparity in the compensation between #23-814 and the Acquired Property.

18 The valuer for the Respondent, Mr Chia Chay Poh David, testified that in arriving at his valuation for the Acquired Property, he had made reference to

⁴ Appellants' Affidavit dated 30 August 2024 at [21]

⁵ Appellant's Affidavit dated 30 August 2024 at [22] and Table 3

the most recent transaction for a 5-room flat within Blk 215 which is #25-808 Marsiling Lane purchased at a price of \$530,000 on 11 March 2022. According to Mr Chia, the units in the 808 and 814 stack enjoy panoramic views, unlike units in the 810 and 812 stack⁶. Mr Chia had therefore made adjustments based on (i) the floor level (with a reduction of \$2,500 for each level below that of the comparable); (ii) the facing and view (with a reduction to take into account that the Acquired Property does not enjoy views of the Johor Strait, the Causeway or the city of Johor Bahru and instead has restricted inland views; and (iii) the condition of the Property. Having assessed the value of the Acquired Property, he had also checked his valuation against other less recent transactions in the blocks that were part of the acquisition and with similar facing and views as the Acquired Property. The other transactions were as follows:

⁶ Notes of Evidence, 27 May 2025, 39/10-32

Zain Bin Chik & anor v The Collector of Land Revenue

VALUATION OF SUBJECT UNIT #23-810 WITH APPROPRIATE ADJUSTMENTS/ WORKINGS TAKING INTO ACCOUNT COMPARABLE SALES WITH SIMILAR EAST FACING AND RESTRICTED INLAND VIEWS

S/NO	BLOCK	UNIT	SALE PRICE	DATE OF SALE	CONDITION AS AT DATE OF SALE	FACING AND VIEWS	ADJUSTMENTS FOR HDB RESALE PRICE INDEX	ADJUSTED VALUE AS AT 26 MAY 2022	ADJUSTMENT FOR FLOOR LEVEL (\$2,500 PER LEVEL)	ADJUSTMENT FOR CONDITION	FINAL ADJUSTED VALUE FOR #23-810 AS AT 26 MAY 2022
1	214	15-802	\$385,000 (\$303PSF)	13/05/2021	Fairly Good	Similar	+12%	\$430,000 (\$339PSF)	+\$20,000	Similar	\$450,000 (\$354PSF)
2	216	10-818	\$348,000 (\$274PSF)	21/10/2020	Average	Similar	+18.5%	\$410,000 (\$323PSF)	+\$32,500	+\$15,000	\$457,500 (\$360PSF)
3	216	06-818	\$337,000 (\$265PSF)	05/02/2020	Average	Similar	+24.5%	\$420,000 (\$331PSF)	+\$42,500	+\$15,000	\$477,500 (\$376PSF)
4	215	13-810	\$350,000 (\$276PSF)	20/02/2019	Average	Similar	+25%	\$437,500 (\$344PSF)	+\$25,000	+\$15,000	\$477,500 (\$376PSF)

NOTE :

1. Subject Valuation WITHOUT Panoramic View of JB and Johor Straits was valued at \$514,000 (\$404PSF).
2. In adopting the Direct Sales Comparison Method, appropriate adjustments are made to account for differences in time factor, floor level and condition. Based on the Table above, the Subject Value as at 26 May 2022 ought to be between \$450,000 to \$477,500. Our Valuation of \$514,000 is hence **VERY GENEROUS**.

19 After appropriate adjustments to account for differences in time factor, floor level and condition, the value of the Acquired Property would amount to \$450,000 to \$477,500. As such, Mr Chia was of the view that his valuation of the Acquired Property at \$514,000 was very generous.

20 In respect of Mr Chia's valuation, the Appellants alleged that his methodology was flawed in the following aspects:

- (a) the single comparable of Blk 215 #25-808 was a 14-month-old sale and potentially under-valued, in accordance with the precedent in *Tan Hwee Keng* (AB 2019.006) and it was unclear if the comparable was sold at, above or under valuation;

- (b) the other comparables were transacted between 20 February 2019 and 13 May 2021 which exceeded the Singapore Institute of Surveyors and Valuers (“SISV”) 3 to 6 months benchmark for relevance; and
- (c) the valuer had failed to accord a premium for the fact that the Acquired Property did not suffer from afternoon sun exposure.

21 The Board is of the view that the compensation awarded to other properties acquired as part of the same exercise cannot be used to determine the market value of an acquired property. First of all, the Appellants have not established why this would be appropriate. Section 33(5) of the LAA provides that the market value of the acquired land is deemed not to exceed the price which a bona fide purchaser might reasonably be willing to pay. Hence, actual transactions made in the open market would be more relevant for determining market value, as reflected in the direct sales comparison method which the Respondent’s valuer used in arriving at the market value of the Acquired Property.

22 Secondly, the valuation of acquired properties to arrive at the market value would necessarily precede the determination of the compensation award, of which the market value of the property forms a part. Information on the compensation awards for other properties acquired in the same exercise would not be available at the time the valuation is carried out. Including the compensation award of other properties acquired as part of the same exercise as comparables in determining the market value of an acquired property would introduce circularity in the process and would not be practical or feasible. Bearing in mind the burden of proof on the Appellant, there is no evidence on the market value of #23-814 or the breakdown of the compensation award for

#23-814 as to ground any argument in respect of the alleged disparity in market value of the two properties.

23 The Board is also of the view that the listed prices of uncompleted replacement flats in a different location would not form the basis of justifying price adjustments based on orientation and view, given that they are in an uncompleted development in a different location with different views and would have different factors affecting their valuation when they are able to be sold in the open market.

24 As for the minimal price differences in the resale transactions of 5-room HDB flats in the Woodlands area, the flats are in a different location with a significantly longer remaining lease and the transactions were in July 2023, more than a year after 26 May 2022. Other than the floor area and storey, there are no further details as to factors which can affect the transacted price or evidence that the units being compared are indeed similar. Further, the Appellants have not explained why the lack of differences in the resale prices in one locality would necessarily be present or applicable in another locality. No authority, industry guidelines or practice was referred to in support of this assertion.

25 In the present case, the Respondent's valuer used the direct sales comparison method which is an established valuation method for determining the market value of a property. The comparison chosen was Blk 215 Marsiling Lane #25-808 which was in the same block as the Acquired Property and transacted at \$530,000 on 11 March 2022, less than 3 months before 26 May 2022, the material date of valuation. From a valuation perspective, this was very recent and provided strong evidence of the market value of the Acquired Property. Similar to the Acquired Property, this unit is also not west-facing

which eliminates the need to adjust for any negative impact of the afternoon sun exposure. There is no evidence that the transaction was at an under-value. On the stand, Mr Chia explained that he had adjusted \$6,000 downwards to account for the fact that the Acquired Property was on a lower floor, \$45,000 downwards to account for the fact that the Acquired Property did not have a panoramic view of the Johor Strait, the Causeway or the city of Johor Bahru and \$15,000 upwards for the condition of the Acquired Property. The Acquired Property was nevertheless valued at \$514,000 even though the adjusted value would be below \$500,000. In addition, Mr Chia had checked his valuation of the Acquired Property against other less recent transactions with similar facing and views in the same block and two adjacent blocks. The absence of afternoon sun exposure had therefore been taken into account in selecting the appropriate comparables.

26 In *Tan Hwee Kheng v Collector of Land Revenue* (AB2019.006), the market value of the acquired property was to be determined as at 31 May 2018. Although the respondent's valuer did not consider transactions in 2016 due to the lack of recency, both valuers in that case chose as a comparable a transaction dated 4 May 2017⁷ which was slightly more than a year before the material date of valuation. While the Appellants referred to SISV's 3 to 6 months benchmark for relevance, no evidence was tendered in this regard. The Appellants did not justify why the less recent transactions were inappropriate comparables, even if adjustments had been made or why adjustments using the HDB resale price index to reflect market movements were inappropriate. In any event, even if the Board were to only consider the comparable at Blk 214 #15-802 which was transacted a year before, and had similar facing and views and was similarly not exposed to the afternoon sun, the valuation of the Acquired Property would not be considered inadequate by any means.

⁷ See [48]

27 Shorn of comparison with the compensation awarded for other acquired properties which is irrelevant in determining the market value of the Acquired Property, the Appellants have not shown how the valuation of the Acquired Property was inappropriate or inadequate. In light of the recent transaction of Blk 215 Marsiling Lane #25-808 at \$530,000 on 11 March 2022, and the other market transactions used as comparables by the Respondent's valuer, the Board is of the view that the market value accorded to the Acquired Property was fair and reasonable.

Second Issue – Using list prices of uncompleted flats to determine the valuation factors to be applied to the Acquired Property

28 Other than the fact that the same agency was acting on behalf of the Respondent in acquiring their property as well as selling them designated replacement flats, the Appellants did not advance any arguments on why the valuation of the Acquired Property should adhere to the same valuation protocols that HDB uses for pricing the replacement flats. The pricing of new flats by HDB, which is driven by a set of policy motivations, is different from the compensation of acquired properties, which is governed by the statutory compensation framework under the LAA. As set out earlier, given the different location and uncompleted status, the list prices of replacement flats would not constitute a sound basis for price adjustments for orientation and view attributes in respect of the Acquired Property. There is also no indication that the price of such replacement flats would influence the market value of the Acquired Property.

Third Issue – Award of goodwill compensation because of compulsion to relocate

29 The Appellants were awarded removal allowance of \$10,000, stamp fees of \$10,020, registration fee of \$38.30, legal fees of \$321 and GST on legal fees

of \$22.47 totalling \$20,401.77, rounded up to \$20,500. The Appellants argued that the Respondent should have included goodwill compensation in the award which would address intangible factors such as mental stress, significant inconvenience, the need to downsize from a larger to a smaller flat, and the general reluctance to move.

30 While the Board appreciates that compulsory acquisition of one's residential home, especially one in which one has lived in for a long time, can cause significant emotional impact, the LAA specifically prohibits the consideration of any disinclination to part with the land acquired. The Appellants' claim for goodwill compensation on this basis will therefore have to be dismissed.

Conclusion

31 The Appellants have not discharged their burden of showing the inadequacy of the Collector's award. Given our decision, the issue of whether the Appellant could subsequently revise its claim upwards from \$590,000 to \$620,000 did not become live.

32 Accordingly, the appeal is dismissed with costs to be paid by the Appellants to the Respondent to be taxed unless otherwise agreed.

Commissioner of Appeals Sia Aik Kor
Assessor Li Hiaw Ho
Assessor Chng Shih Hian
8 August 2025

Zain Bin Chik & anor v The Collector of Land Revenue

Appellants in person
Mr Twang Kern Zern & Ms Simone Chettiar (Central Chambers Law
Corporation) for the Respondent