

THE VALUATION TRIBUNAL FOR ENGLAND



Non-domestic Rating Appeals; 2010 Compiled List appeals; Offices and premises; Merger of assessments agreed; agreements ratified by the panel.

RE: See schedule below

APPEAL NUMBERS: 503033862115/285N10 and 503033862186/285N10

BETWEEN: Holman Fenwick Willan LLP represented by Appellant
 Knight Frank

 and

 Mr D Jackson Respondent
 (Valuation Officer)

PANEL: Mr M Heslop-Mullens (Senior Member)
 Mr M Nwosu

CLERK: Mr James N Massey

REMOTE HEARING: 9 December 2021

APPEARANCES: Ms A Johnson (Valuation Officer's representative)

Summary of decisions

1. Appeals allowed. The panel confirmed the merged assessments in accordance with the schedule provided by the Appellant and agreed by the Respondent.

Introduction

2. These appeals to this Tribunal resulted from proposals made to the Valuation Officer in respect of the appeal properties seeking a merger under the PICO (Property in Common Occupation) Regulations in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009.
3. The President of the Valuation Tribunal for England (VTE) is required to make sure arrangements are in place and make such statements and Directions so as to ensure that business before the Tribunal is conducted in accordance with the Local Government Finance

Act 1988, Schedule 11, Part 1, paragraph A17(1) and the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 and by virtue of Part 2 regulation (5) (arrangement for appeals) and regulation (6)(3)(g) (appeal management powers) the VTE may determine the form of any hearing.

4. Therefore, in pursuance of Regulation (6)(3)(g) the VTE has incorporated “remote hearings” as part of that definition and for the time being as the default option until it is safe to return to normal working. The Tribunal’s Consolidated Practice Statement has been amended to reflect this. In accordance with that Practice Statement, the panel conducted the hearing of this appeal remotely via Microsoft Teams conference call using audio/video-link. For the avoidance of any doubt, the panel was satisfied that those present at the hearing were able to fully participate in the proceedings.
5. Mr Cooney, for the Appellant, did not attend the hearing, but had provided a schedule of the appeal properties and the rateable value (RV) and effective date of the merged assessments sought.

Decision and reasons

6. At the hearing, the panel was satisfied that both parties had discussed the appeals and reached agreement as detailed in the schedule below. To prevent a further postponement of the appeals, the panel decided to ratify the agreements as it had not been possible to clear these on the Respondent’s computer system prior to the hearing.

Order

7. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to amend the rating list in accordance with the schedule below.
8. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Date: 4 January 2022

Appeal number: 503033862115/285N10		
Appeal properties:	RV	Effective Date
Friary Court, 65 Crutched Friars, London EC3N 2AE	£1,850,000	1/4/2010
4 th Floor Boundary House, 7-17 Jewry Street, London EC3N	£97,000	1/4/2011
Part 3 rd Floor North Front Boundary House, 7-17 Jewry Street, London EC3N	£92,500	25/9/2012
Merged Assessment address		
(Incl. 4 th & Pt 3rd Floor North Boundary House), Friary Court, 65 Crutched Friars, London EC3N 2AE	£2,030,000	31/3/2014

Appeal number: 503033862186/285N10		
Appeal properties:	RV	Effective Date
Friary Court, 65 Crutched Friars, London EC3N 2AE	£1,850,000	1/4/2010
4 th Floor Boundary House, 7-17 Jewry Street, London EC3N	£97,000	1/4/2011
Part 3 rd Floor North Rear Boundary House, 7-17 Jewry Street, London EC3N	£40,000	7/4/2014
Merged Assessment address		
(Incl. 4 th & Pt 3 rd Floor North Rear Boundary House), Friary Court, 65 Crutched Friars, London EC3N 2AE	£1,980,000	7/4/2014