VALUATION TRIBUNAL FOR ENGLAND

Non-domestic 2010 rating list appeal; material change of circumstances; restaurant and premises, appeal allowed in part.

RE: Basement – Ground Floors, 11 Langley Street, London, WC2H 9JG

APPEAL NUMBER: 521024699200/538N10

BETWEEN:	Underdog Restaurants Ltd T/A The Hawksmoor Restaurant	Appellant
	and	
	Mr A Ricketts (Valuation Officer)	Respondent

PANEL: Mr J Heyhoe (Senior member)

CLERK: Mr R Gath IRRV(Hons)

HEARING: Remote hearing 2 on 24 May 2021

APPEARANCES: Mr A Marshall (Appellant's representative)
Mr C Coles (Valuation Officer's representative)

Summary of decision

1. Appeal allowed in part. The entry is reduced to Rateable Value £97,500 for the period from 16 October 2014 to 17 January 2017 (inclusive).

Introduction

2. 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.

3. 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 practice.

4. This appeal had been brought in respect of the following: Basement – Ground Floors, 11 Langley Street, London, WC2H 9JG (the 'appeal property'), which was entered in the 2010 rating list as 'restaurant and premises' at rateable value £108,000 effective from 1 April 2010.

5. The proposal had been served on the Valuation Office Agency on 13 November 2014. Mr Marshall was seeking a 15% end allowance on the grounds of a material change of circumstances which was due to adjacent building and demolition works effective from 16 October 2014.

6. I heard this appeal alone as the Tribunal's business arrangements permit me to do so.

7. The absence in this decision of a reference to any statement or item of evidence placed before it by the parties should not be construed as it being overlooked by the panel.

Issues

8. The issue for determination is the rateable value of the appeal property.

Decision and reasons

9. Immediately prior to the commencement of the hearing, both parties discussed the appeal further. They reached verbal agreement of a 10% end allowance in respect of the appeal and asked the panel to ratify the rateable value of £97,500 for the period 16 October 2014 to 17 January 2017 (inclusive).

10. As both parties were in agreement to this rateable value, the panel ratified this amount.

Order

11. 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 reduce the entry in the rating list to rateable value £97,500 with effect from 16 October 2014 to 17 January 2017 (inclusive).

12. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Date: 23 June 2021

Appeal number: 521024699200/538N10