

THE VALUATION TRIBUNAL FOR ENGLAND



Non-Domestic Rating; 2017 Rating List; Car park and premises; Compiled List Entry; Price per square metre; Rental evidence/assessment of comparable properties; Appeal dismissed.

Re: Car Park, Marchioness Building, Commercial Road, Bristol, BS1 6TG

APPEAL NUMBER: CHG100094348

BETWEEN:	Dr Hugh Pratt	Appellant
	And	
	Mr D Virk (Valuation Officer)	Respondent

BEFORE: Ms L Hussein-Venn (Senior Member)
Ms J Morton

CLERK: Miss K Hendry IRRV (Tech)

REMOTE HEARING on Wednesday 17 February 2021

APPEARANCES: Dr H Pratt (Appellant)
Ms S Farthing on behalf of the Valuation Officer

Summary of decision

1. Appeal dismissed. The panel confirmed the rateable value (RV) of £6,000 with effect from 1 April 2017.

Introduction

2. This appeal arose following a challenge against the appeal property's entry in the 2017 Rating List as "car park and premises" in respect of Car Park, Marchioness Building, Commercial Road, Bristol, BS1 6TG at RV £6,000 RV, with effect from (wef) 1 April 2017.
3. The Appellant's challenge proposal to the Valuation Officer (VO) was made on 4 May 2019 on the grounds that the rateable value shown in the rating list on 1 April 2017 was wrong. The Valuation Officer's challenge decision was given on 30 June 2020 and the Appellant's appeal to the Valuation Tribunal was made on 3 December 2020. This was a compiled list appeal so the material day was also 1 April 2017.

4. 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.
5. 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.
6. With the agreement of the parties the panel varied the procedure outlined in the Consolidated Practice Statement PS8 - Model Procedure and requested the Respondent present her evidence first.
7. This is not intended to be an exhaustive record of the proceedings, but the parties can be assured that all of the evidence presented was fully considered by the panel before coming to its decision. Consequently, the absence of a reference to any statement, or evidence, should not be construed as it having been overlooked.

Preliminary issue

8. Ms Farthing, on behalf of the Valuation Officer, submitted an email to Dr Pratt and the tribunal on 16 February at 12:04pm which contained a plan and photographs of the appeal property. Dr Pratt objected to this information being included as he felt that he had been ambushed and the Valuation Officer had not followed the process.
9. Ms Farthing apologised and confirmed that she had not been the person to put the case together, it was her colleague whom she was stepping in for due to last minute sickness for Covid.
10. The clerk referred to the parties to PS2: Non-domestic rating (NDR) appeals of the Consolidated Practice Statement, which stated;

“12. There is no need for parties to submit photos and plans to the Tribunal at the two-week period, but there should be agreement before the hearing between the parties that any photos and plans submitted to assist the panel on the day are a true representation of the situation at the material day.”

11. Dr Pratt stated that he did not feel that the photographs were a true representation of the situation at the material day and objected to the photographs and plan being included. Given Dr Pratt’s strong response, Ms Farthing confirmed to the panel that she would withdraw the plan and photographs and continue with her case based on the evidence bundle already submitted. Therefore, the panel instructed the parties to continue on with the hearing without the plan and photographs.

Issues

12. The issue for the panel to determine was the correct rateable value to be attributed to the appeal property, with effect from 1 April 2017.

Evidence and submissions

13. The appellant, Dr Pratt, had provided the Tribunal with both parties' submissions.
14. The Valuation Officer had arrived at the RV based on ten car parking spaces. Dr Pratt sought that the panel reduce the number of car parking spaces from ten to two based on the grounds that part of the car park is used for domestic parking, and the remaining spaces are non-compliant with design recommendations.
15. The set size of a parking bay is 4.8m x 2.4m with a 6m aisle width for access as shown on the design guide, IStructE Design recommendations for multi-storey and underground car parks (3rd Edition). Dr Pratt expressed his dissatisfaction that that VO had not contacted him to conduct an inspection of the car park on the land rather than from the path looking through the fence
16. Dr Pratt referred to City & Country Bedminster Ltd car park which has 60 spaces at £393.75 per space. Therefore, he felt it discriminatory that he was being charged £600 RV for ten spaces.
17. Dr Pratt referred to another car park, Concert House at 6000sqm, in 2015 it comprised 201 spaces and had a RV of £15,750. This equated to only £78 per space, in comparison to The Marchioness valued at £600 per space. Dr Pratt stated that the VO should reduce the rating assessment based more upon equality. He sought a revised assessment based on the reduced number of spaces from to five, along with the domestic parking.
18. To support the rateable value in the 2017 list, the VO relied upon the following evidence.
19. Ms Farthing stated that the VO is unable to take into account the design recommendations provided by Dr Pratt when valuing for non-domestic rating purposes. Instead they must consider how many cars may reasonably be expected to park on the land with sufficient access and turning. The property was externally inspected on 9 March 2018, when it was considered that it would be possible to park 20 cars. However, it was decided that only 10 spaces would be rated to allow sufficient space for turning. This is taking into account an additional two spaces situated with the domestic dwelling at the site.
20. The comparable car parks provided by Dr Pratt are not 'like for like, and in the VO's opinion, not comparable at all. The car parks provided are significantly larger with a large amount of car parking spaces. Due to the size of these car parks, they are likely to be valued at a lower rate due to quantum.

Decision and reasons

21. After due consideration of all of the evidence submitted by the parties, the panel determined that the appeal should be dismissed.
22. In deciding this appeal the panel was governed by rating legislation laid down by Parliament which defines Rateable Value: Schedule 6 to the Local Government Finance Act 1988, as amended by Section 1(2) of the Rating (Valuation) Act 1999, defined that the Rateable Value of a non-domestic property shall be taken to be the amount equal to the rent at which it was

estimated the property might reasonably be expected to let on a year to year basis on these three assumptions:

- i. The first assumption is that the tenancy begins on the day by reference to which the determination is to be made;
- ii. The second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;
- iii. The third assumption is that the tenant undertakes to pay all the usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above

23. For the 2017 rating list the 'day by reference to which the determination is to be made' is the AVD of 1 April 2015. Economic factors must be assumed to be as they were at that date for the purposes of estimating Rateable Value. Apart from the statutory assumptions as to reasonable repair, matters affecting the physical state of the hereditament, and the physical state of its locality, are taken to be as they actually were at the "material day". In determining any appeal under the above hypothesis, it is necessary to have regard to matters referred to in Paragraph 2 (7) of Schedule 6 to the Act, those being, broadly, the physical nature of the property and its locality, as they stood at the 'material day'. This date is determined in accordance with the grounds of the proposal giving rise to the appeal. The material day for the purposes of this appeal is 1 April 2017.
24. In order to determine the correctness or otherwise of the assessment of the appeal property, the panel looked at the evidence available.
25. The panel considered that the design recommendations put forward by Dr Pratt were for multi-storey and underground car parks, which was not the case for the appeal property and therefore found it offered them no assistance in deciding the number of car parking spaces for this appeal. The panel were aware that the VO had determined the number of car parking spaces in accordance with established principles and found no error in adopting ten spaces.
26. The panel appreciated that the VO had not inspected the property with Dr Pratt but was satisfied that they had inspected on 9 March 2018 from the pathway looking through the fence and had reasonably determined enough parking space for 20 cars, but only chosen to apply the RV for ten spaces. The appellant offered very little evidence to persuade the panel that the number of spaces should be reduced from ten to five. He had only produced a plan of the property but the panel concluded it would have been helpful for him to have provided photographs to confirm less spaces.
27. The panel was satisfied that the VO had set aside two car parking spaces for the domestic dwelling. This was considered proportionate to the dwelling given that it was a one bedroomed flat.
28. Having regard to the comparable car parks put forward by Dr Pratt, the panel concluded that they were of very little help considering they were significantly bigger with more spaces. Therefore it did not seem reasonable to apply the same price per space to a car park with only ten spaces in comparison to 60 and 201 spaces.

29. The onus was on the appellant to demonstrate that the existing assessment is incorrect and the panel found that he had failed to do so. Accordingly, the appeal was dismissed.

Date: 24 February 2021

Appeal number: CHG100094348