THE VALUATION TRIBUNAL FOR ENGLAND

Appeal Number: CHG100106874

Re: 82-84 Mile End Road, London, E1 4UN

BETWEEN: Yasir Mahmood (Appellant)

and

(Valuation Officer) (Respondent)

BEFORE: Dr H D Freeman (Chairman)

Miss L Westwell

REMOTE HEATING ON: 19 February 2021

CLERK: L Bertie

APPEARANCES: Mr Y Mahmood the Appellant

Mr C Cates (Valuation Officer's Representative)

Summary of Decision

1. The appeal is allowed and the assessment of the appeal property was altered to £11,000 RV with effect from 1 April 2017.

Introduction

2. The appeal before the panel was a 2017 Rating List appeal. The Rateable Value (RV) of the appeal hereditament was £11,000from 1 April 2017, with a description of Shop and Premises. This was a compiled list appeal, so the material day was also 1 April 2017. At the challenge stage, the Valuation Office Agency (VOA) altered the Rating List to £12,250 effective from 1 April 2017. The appeal dated 26 November 2020 was received against the Valuation Officer's (VO) Challenge Decision Notice of 15 October 2020. The VO's decision was to treat the appellant's proposal as not well founded and the entry of £12,250 from 1 April 2017 was deemed as correct. The appellant sought a rateable value of £11,000 RV.

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.

5. This document is not intended as a verbatim report of the proceedings nor is it proposed to reproduce in full all of the parties' evidence. 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 an indication that that statement or item of evidence has been overlooked by the panel.

6. The parties attended on the day to seek a hearing of the appeal.

7. However, following investigation and clarification of the floor plans for the appeal property submitted in evidence by both parties, the valuation officer's representative accepted that his copy of the floor plans on record was only a proposed copy and the appellant's copy was a true record of the floor plans for the appeal property. The appellant's floor plan and photographs showed that a structural wall was still in place at the appeal property and therefore a reinstatement of the original assessment to include the structural wall within the zoned areas was needed. .

8. Consequently, the valuation officer's representative sought a ratification of the assessment as agreed by the parties, and the Panel allowed the appeal, in accordance with the Order below.

Order

9. 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 entry in the 2017 Rating List to £11,000 Rateable Value for the appeal property effective from 1 April 2017. Under Regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

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Date: 26 February 2021