THE VALUATION TRIBUNAL FOR ENGLAND

*2017 Rating List Appeal – price per m² to be adopted – comparable evidence – location of property and comparable properties – appeal allowed in part*

Re: Stamford House, 185 Stamford Street, Stalybridge, SK15 1QZ

APPEAL NUMBER: CHG100121537

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| BETWEEN: | Mike Ford | Appellant |
| | and | |
| | The Valuation Officer | Respondent |
| PANEL; | Miss A Griffiths (Senior Member) | |
| | Mrs C Parkes | |
| CLERK: | Mr A Jolly | |
| REMOTE HEARING: | Tuesday 11 January 2022 | |
| APPEARANCE: | Mr L Benton of Roberts and Roberts representing the occupier Mike Ford (appellant) | |
| | Mr B Slater representing the Listing Officer (respondent) | |

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**Summary of decision**

1. Appeal allowed in part. Rateable Value (RV) £119,000 confirmed with effect from 1 April 2017.

**Introduction**

2. This appeals has been brought in respect of the following: . The appeal before the panel was lodged by Mr Benton on 9 June 2021 and was against the Valuation Officer's Challenge Decision Notice dated 18 February 2021. The appeal is against the compiled list entry and therefore the Material Date is 1 April 2017.

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. In accordance with that Practice Statement, the panel conducted the hearing of this appeal remotely via Microsoft Teams conference call using audio/video-link..

6. 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**

7. When making the appeal to the Valuation Tribunal Mr Benton had included information concerning additional properties which he had not introduced during the challenge stage. The Valuation Officer had issued his objection to the additional evidence and that no objection had been raised by Mr Benton at that stage.

8. During the hearing Mr Benton introduced the additional evidence following which Mr Slater raised his objection.

9. The VTE may only admit evidence that was not included in the notice of appeal or any document accompanying the notice of appeal ("new evidence") if –

   a) that evidence—

   (i) is provided by a party to the appeal;
   (ii) relates to the ground on which the proposal was made; and
   (iii) was not known to the party and could not reasonably have been acquired by the party before the proposal was determined under Part 2 of the NDR Regulations; or

   (b) all the parties to the appeal agree in writing to the party providing the new evidence.

10. Mr Benton stated that he had not received the Valuation Officer’s Objection hence his inclusion in his presentation to the Valuation Tribunal Hearing. He accepted that the majority of the additional comparable properties he would have known about whilst during the challenge stage but he had submitted them in the hope that they aided a settlement of the appeal. However, he stated that the agreement for Capital House had occurred after the challenge stage and therefore he would not have known about settlement before making his appeal.

11. The panel, having considered the issue, allowed for the inclusion of the settlement details for Capital House but the other evidence concerning properties which had not been submitted during challenge stage would not be admitted to the hearing.

**Issues**

12. The issue before the panel the price per m² to be adopted for the appeal hereditament having regards to the evidence available.

**Evidence and submissions**

13. Mr Benton stated that the appeal hereditament was offices located in Stalybridge which was 10 miles east of Manchester city centre and two miles from the M60 motorway. It was situated to the west of the town centre in a non-office location. He stated that the property was masked from the road. The property was built in 2002 and was 1322 m² in size. It had been placed in the 2017 Rating List at Rateable Value (RV) £140,000 but during the check stage of the appeal process it was found that the second floor storage area had not been included in the assessment and therefore the RV had been increased to £146,000 with effect from 9 July 2019.

14. Mr Benton stated that he was seeking a reduction from £105 per m² (£100 + 5% uplift for air conditioning) to £75 per m² (inclusive) based upon the price per m² adopted for other offices in locations closer to the city centre or closer to better transport links.

15. Mr Benton's comparable properties were located in surrounding areas of Hyde, Droylsden, Audenshaw and Denton and ranged in size 390 m² to 4130 m² with price per m² between £47.50 and £130 per m². He stated that due to location, being masked and also issues of quantum for the larger offices he believed £100 per m² was out of line with other offices in better locations and requested £75 per m² to be adopted. (the comparable properties cited at the hearing but had not formed part of the challenge process have not been included in these figures)

16. Mr Slater informed the panel that he was appearing as advocate having only recently been appointed to represent the Valuation Officer on this appeal. He referred the panel to its Challenge Decision Notice which had given full reasons why the Valuation Officer considered that RV £146,000 was correct.

17. The Decision Notice provided reasons why the Valuation Officer did not consider the comparable properties cited by Mr Benton to be comparable including age, location, characteristics, size and on two the tenancy was between connected parties.

18. In support of £100 plus 5% uplift for air conditioning being applied the Valuation Officer cited three properties in Ashton-Under-Lyne and Denton which were between 1481.3 m² and 3770.5 m² which the price adopted between £100 per m² and £125 m² in the 2017 Rating List. It was stated in the Decision Notice that two of these properties were entered into the 2017 Rating List at lower values than had applied for the 2010 Rating List. Also that the 2010 Rating List assessment for the appeal property had been agreed from £110 per m² to £100 per m² which was the same price per m² adopted for the 2017 Rating List.

19. Mr Slater did inform the panel that the value on the 2$^{nd}$ floor had also included 5% for air conditioning which he would imagine was not present due to the nature of the accommodation but due to the rounding process of the RV it would not change the RV the Valuation Officer was defending.

### Decision and reasons

20. The panel noted that neither party had provided any rental evidence in support of their contention and therefore the panel had to consider tonal evidence in relation to the assessment.

21. Due to the location of the appeal property being a non-standard office locality there was no tonal evidence from the immediate area and therefore the panel had to consider properties presented by the parties from a wider area.

22. The panel considered all the comparable properties that were admissible to the hearing and weighted that evidence accordingly having regards to their size, age and location and the locations amenities.

23. The panel first considered the comparable properties cited by the Valuation Officer in his Decision Notice. It considered that two of the properties were, at 3119.24 m² and 3770.5 m² in size, not to be comparable to the appeal property which was 1322 m². It then considered the Valuation Officer's remaining comparable property which measured 1481.30 m², built the same year as the appeal property and was located some five miles away between the M60 and an industrial estate. In his Decision Notice the Valuation Officer had stated that a higher price per m² of £125 per m² was justified due to location. The panel considered that the appeal property's location was not the same as this comparable property and therefore a lower value should be applied.

24. The panel then considered the appellant's representative's comparable properties which had been included in his original challenge. These all ranged in size from 390 m² to 4130 m² and therefore the panel considered those considerably smaller and considerably larger not to be of assistance. It concentrated on the comparable properties that were similar in size to the appeal dwelling between 976 m² and 1670 m² where values of between £47.50 and £125 per m² had been adopted.

25. The panel did not consider Bardsley Construction Ltd at Old Hall Street Dukingfield to have been of assistance and placed minimum weight due to it construction and was of mixed use. The panel had already considered the comparable property that had been valued at £125 per m² and considered that it had been in a superior location to the appeal hereditament and therefore a higher value would apply. This left the offices at Tame House and Tameside MBC. These were older properties with one constructed in 1986 and the other being construction as a school in 1800s but converted to offices in 2004. The panel considered these provided the best evidence with values of £70 and £77.50 being adopted.

26. The panel considered that the Tame House and Tameside MBC, due to being older and one being a converted office building, would have a slightly lower value than the appeal property even having regards to other factors of locations and amenities.

27. The panel after weighting the comparable evidence considered that £100 per m² (plus 5% for air conditioning) was too high but £75 per m² was too low. However, the panel did consider the value should be closer to those for Tame House and Tameside MBC. In considering the evidence available the panel considered that the price per m² should be £85 per m² which reflected its age, size, locations and amenities.

28. The panel therefore allow the appeal and confirmed RV £119,000 as the correct RV with effect from 1 April 2017.

**Order**

29. As a consequence of the above decision, the Valuation Officer is ordered to reduce the 2017 Rating List entries to RV £119,000 with effect 1 April 2017 for Stamford House, 185 Stamford Street, Staylbridge, SK15 1QZ within two weeks of the date of this order.

30. A refund of the paid fees will now be arranged in accordance with regulation 13E(1) (a) of the Non Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (as amended) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

**Date:** Friday 28 January 2022
**Reissued due to amendment:** Tuesday 15 February 2022

**Appeal number:** CHG100121537