VALUATION TRIBUNAL FOR ENGLAND

Non-domestic Rating Appeal; 2017 Compiled List appeal; restaurant and premises; tone and allowances agreed; appeal allowed.

RE: Ground Flr, 52-53 Poland Street, London, W1F 7NH

BETWEEN:	Comptoir Group represented by JNA Property	Appellant
	and	
	Mr D Jackson (Valuation Officer)	Respondent

BEFORE: Mrs N Yang (Senior Member)
Mrs C Parkes

CLERK: Mr James N Massey
REMOTE HEARING: 22 September 2021

APPEARANCES: Mr T Emlyn Jones of JNA Property (On behalf of the appellant)
Ms D Castle (Valuation Officer's representative)

Summary of decision

1. Appeal allowed. The appeal property's entry was reduced to Rateable Value £154,000 with effect from 1 April 2017.

Introduction

2. This appeal had been brought in respect of the following: Ground Flr, 52-53 Poland Street, London, W1F 7NH, which was entered in the 2017 rating list as 'restaurant and premises' at a rateable value of £206,000 effective from 1 April 2017.

3. The appeal to this Tribunal was made on 18 May 2021, following the Valuation Officer's Decision Notice of 3 March 2021, in respect of the appeal property proposing a revised rateable value of £169,000. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has

been made on the grounds that the rating valuation for the appeal property is not reasonable[1].

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. 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.

6. 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

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

Decision and reasons

8. Prior to the commencement of the hearing, both parties had discussed the appeal further and had reached verbal agreement. They asked the panel to ratify their agreement that the rateable value for Ground Flr, 52-53 Poland Street, London, W1F 7NH should be £154,000 from 1 April 2017.

9. As both parties agreed to this rateable value, the panel ratified this amount.

Order

10. 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 for Ground Flr, 52-53 Poland Street, London, W1F 7NH to rateable value £154,000 with effect from 1 April 2017.

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

Refund of appeal fees

[1] Regulation 13A(2) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009.

12. The appellant is entitled to a refund of the appeal fees in accordance with regulation 13E of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. This will be refunded as soon as possible.

Date: 19 October 2021
Appeal number: CHG100133785