

THE VALUATION TRIBUNAL FOR ENGLAND



Non-domestic rating appeal; 2017 Compiled list appeal; Factory and premises; Rateable Value agreed; Appeal allowed.

RE: Unit 4 West Factory Epwin Group, Alders Way, Paignton, Devon TQ4 7QL

APPEAL NUMBER: CHG100390218

BETWEEN:	Epwin Group Plc	Appellant
	and	
	The Valuation Officer	Respondent

PANEL: Mrs A Fielder (Senior Member)
Mr A Wheeler

CLERK: Mr A Johnson IRRV Tech

APPEARANCES: Mr R Storr of Altus Group (representing the Appellant)
Mr L Butcher (representing the Respondent)

Date: 4 May 2022

Summary of decision

1. Appeal allowed. The appeal property's entry in the 2017 Rating List was reduced to £24,250 with effect from 26 November 2019.

Introduction

2. This appeal had been brought in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 in respect of Unit 4 West Factory Epwin Group, Alders Way, Paignton, Devon TQ4 7QL which was entered in the 2017 rating list as 'Factory and premises'

with a rateable value of £25,250 effective from 26 November 2019. It was the appellant's belief that this was not reasonable.

3. This decision notice does not purport to be a verbatim or contemporaneous record of the proceedings. The absence of a reference to any statement or item of evidence placed before the Panel by the parties should not be construed as that statement or evidence having been overlooked.

Preliminary matter

4. Prior to the hearing the Valuation Officer had sought to introduce new evidence in this appeal, to which Mr Storr had submitted an objection. The new evidence, in brief summary, consisted of:
 - i. a revised summary valuation, in which the Valuation Officer sought a higher rateable value than that shown within the valuation list; and
 - ii. comparable assessment analysis in respect of three comparable properties.
5. The Senior Member considered the Valuation Officer's application together with Mr Storr's objection and it was determined that the new evidence should not be entered into evidence. This was because:
 - i. This evidence should have been provided during the challenge stage in which case the parties could have discussed the matter fully before the VO issued a decision notice. The appellant had been denied this opportunity. The approach by the VO to seek an increase in rateable value after issuing a decision notice, based on the VO's new opinion of value, undermined the whole check, challenge and appeal process.
 - ii. the additional comparable properties put forward were known to the Valuation Officer or could reasonably have been acquired before the proposal was determined under Part 2 of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009.

Issue

6. The issue for the panel to determine was the correct rateable value of the appeal property from 26 November 2019. The parties had disagreed upon the price per metre to be applied and to the value attributable to plant and machinery.

Decision and reasons

7. At the commencement of the hearing, Mr Storr informed the panel that the matters in dispute had been resolved. He agreed the base rate of £56.63 per m² as used by the Valuation Officer in the existing valuation. Additionally, the parties agreed the value attributable to plant and machinery of £941.00. This

resulted in a revised rateable value for the appeal property of £24,250 with effect from 26 November 2019. In view of the excluded evidence, Mr Butcher confirmed his agreement to this.

8. As both parties to this appeal had agreed to reduce the rateable value, the panel ratified their agreement and confirmed a rateable value of £24,250 with effect from 26 November 2019.

Order

9. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the VTE orders the Valuation Officer to alter the valuation list within two weeks of the date of this order to show the entry in the rating list for the appeal property to £24,250 rateable value with effect from 26 November 2019.

Refund of appeal fees

10. 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: 6 May 2022

Appeal number: CHG100390218