



**IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL**

Case No: CHG100528033

Sitting remotely using
Microsoft Teams

Date: 7 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*RATING — Local Government Finance Act 1988 — 2017 rating list appeal; office and premises;
tone of value of main space; panel ratified the written agreement reached between the parties;
appeal allowed in-part.*

**Before:
MISS Z HUNDLEY
MRS F CORTESE**

Between:

GOOGLE

Appellant

- and -

**ANDREW RICKETTS
(VALUATION OFFICER)**

Respondent

**Regarding:
1ST F 123 BUCKINGHAM PALACE ROAD, LONDON SW1W 9JA
(the “subject hereditament”)**

**Appearances:
N/A**

Hearing date: 8 October 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed in-part. The rateable value (RV) of the subject property in the 2017 rating list is altered to £2,000,000 with effect from 1 April 2017.

Introduction

2. This appeal has been brought in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 in respect of the 2017 rating list entry for the subject hereditament of £2,070,000 RV with effect from 1 April 2017.
3. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Discussion

4. On the day prior to the hearing, the parties notified the Tribunal that they had agreed a revised RV for the subject hereditament's 2017 rating list entry and requested for the panel to ratify that agreement in their respective absences. The agreed RV was £2,000,000 with effect from 1 April 2017.

Determination

5. The panel was satisfied that the current RV of the subject hereditament was excessive considering the parties' agreement in writing. The panel ratified that agreement and determined the 2017 rating list entry of £2,000,000 RV with effect from 1 April 2017.
6. In accordance with Regulation 38(4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Respondent is ordered to alter the subject hereditament's entry in the rating list to £2,000,000 RV with effect from 1 April 2017. The Respondent must comply with this order within two weeks of its making.
7. Any fee paid will be refunded in full in accordance with Regulation 13E of the above Regulations.

Right of further appeal

8. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.
9. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions*" available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Miss Z Hundley, Senior Member (Presiding)

Mrs F Cortese, Senior Member

8 October 2025

Mr S Fletcher
Clerk to the Tribunal

Date issued to the parties: 8 October 2025