



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

Case No: CHG100684999

Sitting remotely using
Microsoft Teams

Date: 7 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 rating list appeal; Local Government Finance Act 1988; Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009; rateable value agreed; Appeal allowed in part.

Before:
Mr A Sheth
Mrs S Patel

Between:

Smoking Gun PR

Appellant

- and -

Amanda Hitchings
(Valuation Officer)

Respondent

Regarding:
3rd & 4th Flrs (Front) Rational House, 64 Bridge Street, Manchester M3 3BN
(the 'subject property')

Appearances:
Mr A Fowke of Ryan Property Tax Services UK Ltd, representing the Appellant
Mr G Willetts, representing the Respondent

Hearing date: 2 October 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed in part.
2. The rateable value of the subject property in the 2017 rating list is altered to £21,250 with effect from 1 April 2017.

Introduction

3. This decision and statement of reasons is not a verbatim record of the proceedings.
4. 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 property.

Discussion

5. At the commencement of the remote hearing the parties advised the panel that they had reached an agreement to alter the 2017 valuation list entry in respect of the subject property to £21,250 with effect from 1 April 2017 which is based upon an unadopted rate of £105 per m².

Determination

6. The panel was satisfied that the parties to this appeal had agreed to alter the 2017 valuation list entry for the subject property and so it was content to ratify the agreement. Therefore, the panel confirmed its rateable value of £21,250 with effect from 1 April 2017, as set out below:

	m ²	£ per m ²	Value (£)
Third floor office	73.05	105	7,670
Third floor office	41.32	105	4,339
Third floor office	11.68	105	1,226
Third floor kitchen	4.87	105	511
Third floor unclassified area	3.91	99.75	390
Fourth floor office	50.73	94.50	4,794
Fourth floor office	12.99	94.50	1,228
Fourth floor office	9.58	94.50	905
Fourth floor unclassified area	3.99	89.78	358
	212.12		21,422
RV Say:			21,250

Order

7. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to alter the valuation list within two weeks of the date of this order to show the entry in the 2017 rating list for the subject property at rateable value £21,250 with effect from 1 April 2017.

Refund of appeal fees

8. 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.

Right of further appeal

9. 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.
10. 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/.

Mr A Sheth, Senior Member (Presiding)
Mrs S Patel, (Senior Member)

Clerk to the Tribunal

Date issued to the parties: 7 October 2025