THE VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List Appeal – should a maintenance platform be included within the assessment – should the corridor serving both offices of the appellant and sub-let offices be included within assessment – should two rooms be assessed as offices or as storage – Wilkinson v Edmundson Electrical Ltd (2017) UKUT 39 (LC) RA/75/2016 - appeal allowed

Re: Unit DX, St Philips Central, Bristol, BS2 0XJ

APPEAL NUMBER: CHG100687813

BETWEEN:	Unit DX Ltd	Appellant
	and	
	Ms A Morley (Valuation Officer)	Respondent

PANEL: Ms S Penni (Presiding Senior Member)
Mr K Everett (Senior Member)

CLERK: Mr A Jolly

REMOTE HEARING: Tuesday 8 August 2023

APPEARANCES: Mr R Short of Knight Frank LLP representing the appellant
Ms R Williams representing the respondent

Summary of decision

1. Appeal allowed. The Rateable Value (RV) was confirmed as £41,000 with effect from 1 July 2019.

Introduction

2. This appeal has been brought in respect of the following: An appeal was lodged by Knight Frank on behalf of the occupier on 15 February 2023 against the Valuation Officer’s Challenge Decision Notice of 20 October 2022.

3. This tribunal decision document is not and does not purport to be a verbatim record of proceedings.

4. Mr Short appeared on behalf of the appellant as both advocate and expert witness. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Short’s declaration of truth included a statement that he was not instructed under any conditional fee arrangement. Mr Short declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with

this as well as the requirements of his professional body regardless of whether or not the evidence supported the client's case.

5. The Valuation Office appeared as both advocate and expert witness.

Issues

6. The issue before the panel concerned whether or not a maintenance platform should be included within the rating assessment, whether a corridor giving access to offices operated by the appellant and offices of sub-tenants should be included within the rating assessment and whether rooms ST01 and Lab 16 be valued as offices or as storage.

7. The Valuation Officer was defending RV £82,500 with effect from 1 July 2019 and the appellant's representative was seeking a reduction to RV £41,000.

Evidence and submissions

8. The bundles comprised all of the documents exchanged between the parties as part of the challenge process including the VO's case decision notice, assessment summaries and the appellant's challenge submission.

Decision and reasons

9. Mr Short referred to the plan of the maintenance platform showing a key as to its level of weight bearing. He stated that the majority of the platform, which was used for housing ducting and services to the office/labs, had a weight limit of 0.6 kN/m². It was restricted to access for maintenance only and was not able to carry weight and therefore should not be included within the assessment. In support of his contention, he cited the Upper Tribunal decision of *Wilkinson* v *Edmundson Electrical Ltd (2017) UKUT 39 (LC) RA/75/2016*.

10. Miss Williams considered that the majority of the platform was able to bear weight of up to 5 kN/m² and was akin to a mezzanine and therefore should be included within the assessment. In answer to a question Miss Williams stated that whilst she would have to seek technical advice, she thought that if the platform was found to be non-load bearing it should be removed from the assessment. She cited an appeal relating to Unit 10, Cattlemarket Business Park, Chew Road, Winford, Bristol, BS40 8HB where a non-weight bearing mezzanine had been included within the assessment.

11. The panel had been referred to the plan of the platform. The panel noted that a number of horizontal lines were present on the plan which it considered confused the key supplied as to the weight of each section. However, it considered the hatched area, which bore a capacity of 5 kN/m², comprised a small section towards the top right of the plan and the majority of the structure was non-load bearing. The panel therefore accepted that the structure was not load bearing and accordingly removed the entry from the assessment.

12. Mr Short considered the corridor that served both office/labs occupied by the appellant and also sub-tenants was not rateable as the four ingredients of rateable occupation had not been met. He stated no one party had paramount control of the area.

13. Miss Williams stated that as the sub-tenants paid a service charge to the appellant which included maintenance and cleaning of the corridor the appellant had actual, beneficial and exclusive occupation which was not too transient.

14. The panel noted that the corridor provided not only access for the appellant company to their offices/labs but also to those offices/labs occupied by other tenants. The panel noted that the other tenants paid a service charge, which included cleaning and maintenance of the corridor, but it did not consider that it gave the appellant paramount control over the corridor and that the four ingredients of rateable occupation had not been met. The panel therefore considered that the corridor should not be included in the rating assessment for the appeal hereditament.

15. Mr Short stated that ST01 was the only loading area for any equipment and supplies for all companies within the building and therefore should be classed as storage and that the other entrance/exit mentioned by Ms Williams was a fire exist. He also considered that as Lab 16 had no external windows or services it should also be considered as storage and not offices.

16. Ms Williams stated that ST01 and Lab 16 were fitted to a high standard and in the appellant's company marketing brochure referred to the 16 letting rooms and therefore she considered that both should be valued in line with the other offices/labs. She also considered that there were other external exits which could be utilised as loading areas.

17. The panel accepted that whilst fitted to a high standard ST01 was the only feasible loading area as the other entrance with double doors was, as stated by Mr Short, the fire exit and therefore would not be suitable for loading/unloading of goods. The panel therefore consider that this room should be valued in line with storage and not offices/labs. The panel also considered as Lab 16 did not have natural light and did not have full services its use as office/lab would be limited and more suited to its current use as storage. The panel therefore considered this room should also be valued in line with storage and not as offices.

18. The panel having considered and weighted all the evidence allow the appeal and confirm RV £41,000 with effect from 1 July 2019.

Valuation

Floor	**Description**	**Area/M²**	**Price per m²**	**RV**
Ground	offices	236	£ 71.72	£ 16,925.92
ground	Stores	98.6	£ 54.33	£ 5,356.94
First	office	265.7	£ 71.72	£ 19,056.00
				£ 41,338.86
		say RV		£41,000.00

Order

19. As a consequence of the above decision, the Valuation Officer is ordered to reduce the 2017 Rating List entry to £41,000 with effect from 1 July 2019 within two weeks of the date of this order.

Refund of appeal fee

20. As the ground of the appeal has been made out, the appeal fee is to be refunded in full. This will take approximately six weeks to process.

Date: Thursday 7 September 2023

Appeal number: CHG100687813

Right Of Appeal

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.