THE VALUATION TRIBUNAL FOR ENGLAND

Non-domestic rating; 2017 rating list appeals; compiled list appeal rateable value not reasonable; open market rent; appeal allowed in part.

RE: 110-120 Vandervell House, Vanwall Road, Maidenhead Berks SL6 4UB

APPEAL NUMBER:	CHG100744918	
BETWEEN:	Preact Ltd	Appellant
	And	
	Dawn Bunyan (Valuation Officer)	Respondent
PANEL:	Mrs N Sahl (Presiding Senior Member) Mr D Winters (Senior Member)	
CLERK:	Mrs J Routledge IRRV Tech	
REMOTE HEARING ON:	Thursday 29 February 2024	
APPEARANCES:	Mr J Turner representing the respondent	

Background

1. This appeal was brought in respect of a challenge lodged by Colliers on behalf of the appellant, against the compiled list entry of £82,000 with effect from 19 October 2018 arising from a notice of alteration issued by the Valuation Office on 28th July 2022 in respect of 110-120 Vandervell House, Vanwall Road, Maidenhead SL6 4UB (the appeal property).

2. After consideration of the issues raised in the challenge submitted on 8 November 2021, the valuation officer issued a decision notice on 29 July 2022, which informed the appellant that the valuation officer considered the entry to be unreasonable and revised the Rateable Value (RV) to £78,000. In response, the agent submitted an appeal to the Valuation Tribunal which was received on 25 November 2022.

3. A Notice of Hearing with Standard Directions was issued to the parties on 7 December 2023.

4. On 16 February 2024 the representative of the Valuation Officer contacted the Tribunal Service to advise that the interested party had gone into administration. The agents Colliers International were trying to contact the administrators to get instructions on how to proceed. The Valuation Officer had reviewed the RV and proposed a reduction to £68,500 based upon a number of settlements on the value of similar properties following the outcome of *Dawn Bunyan (VO) v Acenden Limited*.

5. The clerk contacted the Insolvency practitioners who were appointed to the company and confirmed that the Administrator filed his final report on the 30 November 2023. Following the filling of the final report the appellant company was due to be dissolved from the companies register at the end of February.

6. Mr Turner requested at the hearing that the panel ratify the reduction in the RV as there was no-one appointed to accept the reduction on behalf of the company. The alteration was necessary in order to ensure the accuracy of the list.

Decision and reasons

7. The panel accepted that in this situation in order to resolve the issue it was required to ratify the reduced rateable value. The panel was satisfied that the RV of £78,000 was unreasonable based on settlements that had occurred following the decision in *Bunyan(VO) v Acenden Limited* and therefore ratified the reduction to £68,500 for the appeal property.

Order:

8. Under the provisions of Regulation 38 (2) and (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 that the appeal property's entry has been altered to £68,500 with effect from 19 October 2018.

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

10. A refund of the paid fees will now be arranged provided there are no reviews of the Tribunal's decision.

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Date: 19 March 2024

Right of appeal

Any party who is aggrieved by this 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.