VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List Appeal: Local Government Finance Act 1988; offices and premises; rental evidence; tonal evidence; appeal against the accuracy of the rateable value for the hereditament; appeal dismissed.

APPEAL NUMBER:	CHG100778330	
RE:	GENESISCARE WINDSOR,69 ALMA ROAD,WINDSOR,SL4 3HD (the “subject property”)	
BETWEEN:	Genesis Cancer Care UK Ltd	Appellant
	and	
	Lucy Dyer (Valuation Officer)	Respondent
SITTING:	*remotely using Microsoft Teams*	
ON:	30 January 2025	
BEFORE:	Mrs N Carman, Presiding Senior Member Mr A Sheth, Senior Member	
CLERK:	Miss N Shepherd IRRV (Hons)	
APPEARANCES:	Mr A Hair, on behalf of the appellant Mr J Reene, on behalf of the Valuation Officer	

DECISION AND STATEMENT OF REASONS

Decision

1. The appeals are dismissed.

2. The panel made no change to the rating list entry in respect of the subject property

Introduction

3. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal has been made to this Tribunal on the grounds that the rateable value (RV) for the appeal property was not reasonable.

4. This statement of reasons is not and does not purport to be a full verbatim record of the proceedings.

Background

5. The subject property was an office building that underwent major works to convert it into a specialist state of the art cancer treatment centre. The building was located within the centre of Windsor; 800 metres from Windsor & Eton station. It measured 1925m^2.

6, The Ratable Value (RV) for the subject property was with effect from 1 December 2017 £540,000. This was based on an unadjusted rate of £260/m2 at the hereditament.

7. The appellant's representative was seeking a reduction to £462,500 RV for the subject property based on an unadjusted rate of £220/m2.

8. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included rental evidence and its analysis, and comparable assessment evidence. Prior to the hearing, both parties requested that further photographs be admitted. Neither party had any objection to their inclusion.

9. Mr Hair, as representative for the appellant, appeared in a dual role of advocate and expert witness. He stated that he was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

10. The dual role is allowable in this Tribunal's proceedings having regard to the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009) (regulation 3 (Discharge of VTE functions – general) and rules regarding admissibility of evidence (regulation 17(2)(a)). However, it was necessary to consider the "expert" evidence and assess what weight, if any, to give it in the context of the matters in issue.

11. Mr Reene for the valuation officer, appeared in the role of advocate and expert witness.

Relevant Law

12. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant being responsible for all rates, taxes, repairs and insurance. In respect of all entries in the 2017 rating list, the Rating Lists (Valuation Date) (England) Order 2014 requires the rental levels to be taken on 1 April 2015, the antecedent valuation date (AVD).

13. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2017.

Discussion

14. In the case under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

15. The starting point for consideration was the actual rent passing on the subject hereditament Renal details had been provided in respect of the subject property, with a lease commencing with effect from 22 December 2016 at £667,856 per annum. This had been analysed to £229/m2. Mr Hair submitted that this analysis supported the fact that the current unadjusted rate of £260/m2 was too high.

16. Mr Reene referred to the fact that the rental analysis did not include any amount for fit out costs, with £7,850,000 of works being conducted at the subject property. Whilst some of these costs could be disregarded, consideration needed to be had to these costs when calculating the RV. Therefore, based upon this the current assessment of £260/m2 was not unreasonable.

17. Mr Hair also referred to several offices and premises located within Windsor which he considered were of a similar specification to the subject properties and where agreements had been made with the Valuation Officer resulting in the unadjusted rate being reduced to £225/m2. He did not understand why the assessment of the subject property had not been reduced in line with these properties, as the agreement demonstrated a tone for similar offices and premises within the locality of the subject properties.

18. The panel had regard to the comparable property referred to by Mr Hair, addressing 2nd Floor Minton Place which measured 1244.8m^2. The panel noted that the respondent had provided rental details in respect of this property with a new lease commencing with effect from 16 July 2014 for an amount of £172,992 per annum which had been analysed to £196.78/m2. The panel noted that this rental amount was significantly lower than that at the subject property.

19. The panel considered this property to be useful in terms of the proximity in terms of lease start date to the AVD, however noted it was significantly larger than the subject property and therefore quantum may have been a factor in this assessment. Furthermore, having regard to the photographs of Minton Place provided the panel noted that this was situated above commercial and retail space and was not as attractive externally as the subject property. Taking these factors into account the panel did not consider that this property supported the subject property having a lower unadjusted rate.

20. The Valuation Officer had also provided rental details in respect of 1st and 2nd Floor Riverside Hose 2-4 Victoria Street in support of the current unadjusted rate of £260m^2 at the subject property. 1st and 2nd Floor Riverside House measured 1502.60m^2 and had rent review on 1 October 2016 at £588,000 per annum, and 2- 4 Victoria Street measured 1133.90m^2 and had a lease renewal commencing with effect from 19 January 2012 at £355,740 per annum and a

subsequent rent review on 1 January 2017 with the rent increasing to £417,500 per annum. Both properties had an unadjusted rate of £260/m2.

21. Th panel considered the dates of these rental details to be too far removed from the AVD and as such attached little weight to them. The panel did however consider these two properties to be good tonal evidence in supporting the current unadjusted rate of £260/m2.

22. The panel ultimately applied little weight to the rent of the subject property, as this did not include any amount for fit out costs. It also considered that it had not been persuaded that 2nd Floor Minton Place was of a quality attributable to the subject properties. It attached most to the assessments of 1st and 2nd Floor Riverside House and 2-4 Victoria Street, which it considered supported the current unadjusted rate of £260/m2.

Disposal

23. Having regard to the evidence, the panel determined that the tone of value for the main space at the subject property was fair and reasonable at £260/m2 . The RV at the subject property was therefore confirmed at £540,000, with effect from 1 December 2017.

24. In view of the foregoing, the appeals were therefore dismissed.

Date issued to parties:3 March 2025

Right of further 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.
