

THE VALUATION TRIBUNAL FOR ENGLAND



2017 rating list appeal; Material change of circumstance; Whether there should be end allowances as a consequence of disturbance caused by nearby works; Appeals dismissed.

RE: As set out in the schedule at the foot of this decision notice.

APPEAL NUMBERS: CHG100781751, CHG100781818, CHG100781826,
CHG100781928 and CHG100837589

BETWEEN: Glamour Forever Limited Appellants
Ans Fiaz
Bright Mode Limited
JMB License Limited

and

The Valuation Officer Respondent

PANEL: Mr M Heslop-Mullens (Chairman) and Mrs A Taylor

CLERK: Mr A Johnson Tech IRRV

HEARING: 3 July 2023

APPEARANCES: Mr J Snelson (of Altus Group, advocate for the Appellants)
Mr R Damen (of Altus Group, witness of fact for the Appellants)
Ms C Cantrill (representing the Respondent)

REMOTE HEARING CONDUCTED VIA MICROSOFT TEAMS

Summary of decision

1. These appeals were dismissed. The Panel found that allowances should not be made and the rateable values (RVs) of the five properties were unchanged.

Introduction

2. This decision notice is not intended to be an exhaustive, contemporaneous, or verbatim record of the proceedings and must not be construed in such a manner.
3. These five appeals concerned different properties in Liverpool city centre and, as they raised a common argument, they were consolidated into a single hearing in accordance with regulation 6 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. The panel was satisfied that all the evidence before it was admissible in accordance with regulation 17A(1)(b) of these Regulations.
4. The Appellants had submitted proposals to the Valuation Officer on the grounds that each entry shown in the rating list should be temporarily reduced by 7.5% from 19 October 2020 to reflect what they regarded as a material change of circumstance (MCC) due to the disruption caused by the Liverpool City Centre Connectivity Scheme. The Valuation Officer had determined that the proposals were not well founded and so the rating list was not amended. The subject properties had been entered into the 2017 rating list as follows:

	<u>RV</u>
47 Houghton Way, Liverpool L1 1LN	£40,000
Unit 4, Charlotte Street, Liverpool L1 1LD	£16,500
141 Charlotte Street, Liverpool L1 1NA	£23,500
143-144 Charlotte Street, Liverpool L1 1NA	£44,750
Kiosk E, St Johns Food Court, Liverpool L1 1LX	£30,250

5. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, appeals were made to this Tribunal on the grounds that the valuations for the subject properties were not reasonable from 19 October 2020.
6. Mr Snelson declared that he was representing the Appellants as advocate and Mr Damen was present as a witness of fact (although Mr Damen was not called upon by Mr Snelson). Ms Cantrill represented the Respondent as advocate and expert witness.

Issue

9. The Appellants had sought allowances of 7.5% in respect of the RVs ascribed to the subject properties to reflect disturbance caused by the Liverpool City Centre Connectivity Scheme. The agreed effective period was 19 October 2020 to 31 July 2022 (the end date of 31 July 2022 was verbally agreed by the parties during the remote hearing). The material day was 22 September 2021.
10. The subject properties were located within Liverpool city centre as part of the St Johns Shopping Centre, which was built in 1969 and were occupied as retail premises. The factual evidence relating to them was not in dispute, nor was the price per m².

Decisions and reasons

11. The Liverpool City Centre Connectivity Scheme was a programme of works which, amongst other things, would remodel Lime Street into a single lane in both directions, create a new cycle lane and expand St George's Hall plateau to create a major performance space. Mr Snelson submitted that the works had blocked the entrance to the shopping centre which faced Lime Street with vehicular traffic being unable to access its car park from Lime Street (instead having to access it via secondary roads). It was also submitted that the works had caused the shopping centre to be less visible to shoppers, had resulted in shoppers arriving from Lime Street train station being steered away from the shopping centre, had delayed deliveries, and had generally had a negative impact upon the Appellants' ability to physically enjoy their properties.
12. Mr Snelson also referred the panel to other works (specifically those in Hull City Centre and the A406 improvement scheme) which had resulted in allowances being made to reflect the disruption caused.
13. The panel recognised the inconvenience caused by the works which were being undertaken. However, the panel found that the Appellants had not demonstrated to its satisfaction that the impact warranted allowances of 7.5%.
14. The panel understood that users of the shopping centre's car park were unable to gain access to it directly from Lime Street. However, whilst there was a degree of inconvenience, it remained the case that access to the car park was possible. Furthermore, the panel was not provided with any evidence to show the significance of the car park given that visitors will travel into the city centre by other means.
15. The panel found that the shopping centre was accessible by multiple entrances and any restrictions or closure of the entrance facing Lime Street did not prevent access via other points of entry. Furthermore, whilst the pedestrian flow from the direction of Lime Street train station (which remained open) may have directed pedestrians towards the left of the shopping centre, the panel was satisfied that it remained visible, was easily identifiable and that access to it remained relatively straight forward.
16. In terms of public transport, the panel accepted that the bus timetable had been affected with revised routes and timetables in operation. However, it remained the case that the closely located bus station remained open and anyone wishing to visit the shopping centre was able to do so.
17. The panel considered the testimony provided by the ratepayer of 156-158 Market Square concerning the impact of the works. However, this was not supported by any documentary evidence. The panel also noted that no similar statements (or supporting evidence) had been forthcoming from the Appellants in these appeals. Therefore, no significant weight was placed upon this testimony.

