THE VALUATION TRIBUNAL FOR ENGLAND

Non-Domestic Rating Appeal; Lotus and Delta v Culverwell (VO) and Leicester City Council [1976] RA 141; *shop and premises; appeal allowed in part.*

RE: 20-26 Foregate Street, Chester CH1 1HA

APPEAL NUMBER: CHG100793897

BETWEEN:	Marks & Spencer	Appellant
	and	
	Ms D Bunyan (Valuation Officer)	Respondent

PANEL: Ms C Caiquo (Presiding Senior Member)
Mrs H Newman-Newing (Senior Member)

CLERK: Mrs H Beresford

REMOTE HEARING: 15 January 2024

APPEARANCES: Mr G Garnett of GL Hearn (Appellant's representative)
Ms M Davenport (Valuation Officer's representative)

Summary of decision

1. Appeal allowed in part. The entry is reduced to Rateable Value (RV) £1,170,000 from 1 April 2017.

Introduction

2. This appeal has been brought in respect of 20-26 Foregate Street, Chester CH1 1HA which was entered in the 2017 rating list as 'shop and premises' £1,320,000 RV, effective from 1 April 2017.

3. The proposal had been served on the Valuation Office Agency (VO) on 8 April 2022 seeking £1,000,000 RV effective from 1 April 2017.

Issue

4. The issue for determination was the rateable value of the appeal property.

Decision and reasons

5. Prior to the hearing, the parties reached verbal agreement of £1,170,000 RV.

6. As both parties agreed to this RV, the panel ratified this amount.

Order

7. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list to rateable value £1,170,000 with effect from 1 April 2017.

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

Refund of appeal fees

19. As the grounds of the appeal have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal’s decision. The refund will take around six weeks to process.

Date: 6 February 2024

Appeal number: CHG100793897