IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG100856319

Sitting remotely using Microsoft Teams

Date: 10 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 15% uplift in valuation due to refurbishment; should uplift be removed; VO revised valuation removing uplift but increased price per m², rent passing on subject property; appeal allowed

Before:
MRS OO ROBSON
MRS N CARMAN

Between:

ONTRACK INTERNATIONAL LIMITED **Appellant**

- and -

(VALUATION OFFICER) **Respondent**

Regarding:
SUITE 2 THE OLD STABLES, CANNONS MILL LANE, BISHOP’S STORTFORD, CM23 2BN
(the “subject property”)

Mr O Plumley on behalf of the appellant
Mr C Cole on behalf of the respondent

Hearing date: Friday 5 September 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed. The rateable value (RV) is confirmed at £24,500 with effect from 1 April 2017, based on a price per m² of £130 and the removal of the 15% uplift for refurbishment.

Introduction

2. The appeal has been brought in respect of the following: an appeal was lodged by Ryan on behalf of the occupier Ontrack Internation Ltd on 13 January 2023 against the Valuation Officer's (VO) decision of 7 November 2022.

3. Mr Plumley 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 Plumley's declaration of truth included a statement that he was instructed under a conditional fee arrangement.

4. Mr Plumley 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 panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial).

6. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

7. Mr Cole appeared before the panel in the dual role of advocate and expert witness.

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

Issue

9. The issue before the panel concerned the 15% uplift in the valuation due to the offices being refurbished in the 1990s and the price per m² to be adopted. The appellant sought the removal of the 15% uplift as the rental evidence did not support such an uplift and the price per m² should be £130 seeking a RV of £24,500. The VO's decision notice had reduced the price per m² from £140 to £130 per m² but had retained the 15% uplift, however, at the hearing the Mr Cole provided a revised valuation of £26,250 as he conceded the uplift should be removed but considered the price per m² should be £140 and not £130 per m².

10. The antecedent valuation date was 1 April 2015, and the material date was 1 April 2017.

11. The panel adjourned briefly following Mr Cole's revised valuation being presented to allow the parties to discuss the new valuation following which both parties were content to proceed.

12. The subject property was an office unit built pre-1900s but was modernised in 1992. It was located on the outskirts of Hockerill with good access to the A120. It was constructed of brick with a tiled roof and benefited from air conditioning and full heating and was of average quality.

Decision and reasons

13. Mr Plumley sought the removal of the 15% uplift that had been applied to the valuation due to the offices, being pre-1900s, being refurbished in 1992. He stated that the rental evidence for the subject property illustrated that an uplift was not warranted. The rent commencing from the lease on 1 July 2013 at £31,000 analysed to a price per m² of £114.87 and the July 2018 lease of £33,750 analysed to £127.27 per m². He considered that the rental evidence supported no uplift being applied.

14. As further support he referred to Suite 3, which was adjacent to the subject property, and of similar quality. Following a challenge the agreement showed no uplift for age being applied to Suite 3. He considered that as no uplift had been applied to Suite 3 then the uplift for Suite 2 should be removed.

15. Following the respondent revised valuation and comments concerning the leases Mr Plumley stated that he held copies of the leases for the subject property and he was not aware that the lease in 2013 was a rent review and the lease in 2018 was a lease renewal. Also, there was no mention in the leases that it was between connected parties. He still considered the rents not only supported his contention of the removal of the uplift but also supported a price per m² of £130.

16. Mr Cole stated that having reviewed the issued he now conceded that the uplift should be removed although he had referred to Suite 1 where an uplift had also been applied. In removing the uplift, he considered that the price per m² of £140 should be reinstated and sought a revised valuation of £26,250.

17. Mr Cole stated that he understood that the lease for the subject property was between connected parties (pension scheme) and that the 2013 rent was a review not a renewal and therefore carried lesser weight.

18. Mr Cole apologised to the panel as he had assumed that the previous caseworker on the appeal had spoken with the Mr Plumley in relation to the lease and rent details and that it was only recently that he had been assigned the appeal and it was in reviewing the details that he considered a revised valuation should apply. He accepted that Mr Plumley held copies of the list and that there was no mention of the connection between parties nor that the 2013 rent was a review.

19. The panel noted that the appeal had concerned whether the uplift should continue to be applied or should it be removed but due to the respondent revised valuation it noted that the respondent had conceded that the uplift should be removed but had increased the price per m² to be adopted. The panel therefore considered both the issue of the uplift and the price per m².

20. The panel noted the comments of Mr Cole concerning the leases. Mr Cole provided no evidence to support his understanding of the leases whereas he accepted that Mr Plumley held copies of the lease which did not show that the 2013 rent was following a review nor any

mention of the leases being between connected parties. The panel therefore placed minimal weight upon Mr Cole's information relating to the leases.

21. The panel considered that the rental evidence available of both the 2013 and 2018 rents were of assistance. These rents analysed to values of £114.87 per m² and £127.27 per m². From this the panel considered that the rent did not support an uplift in the valuation for being a refurbished office. The panel also noted that Mr Cole had conceded that the uplift should be removed. The panel therefore confirm that the 15% uplift should be removed from the valuation.

22. The panel then considered the issue of the price per m² to be adopted. It noted that during the challenge the price per m² had been reduced from £140 per to £130 per m². In the absence of supporting evidence that the rental evidence should be treated with caution the panel considered the rental evidence provided compelling. From the rental evidence the panel had not been persuaded by Mr Cole that the price per m² should be increased to £140 per m². The panel considered the rental evidence to be compelling and supports the £130 per m² adopted within the Valuation Officer's decision and the price per m² sought by Mr Plumley.

Determination

23. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal should be allowed and the RV is confirmed at £24,500 with effect from 1 April 2017 based on a price per m² of £130 and the 15% uplift being removed.

24. Accordingly, we order that the entry in the 2017 Rating List be amended to £24,500 with effect from 1 April 2017 within two weeks of the date of this order.

Valuation

Line	Floor	description	area(m²)	price (£/m²)	Value
1	ground	office	45.13	£ 136.50	£ 6,160.25
2	ground	office	101.29	£ 136.50	£ 13,826.09
3	ground	office	14.23	£ 129.68	£ 1,845.35
4	ground	kitchen	4.79	£ 130.00	£ 622.70
5	ground	office	15.74	£ 136.50	£ 2,148.51
					£ 24,602.89
				RV	£ 24,500.00

Right of further appeal

25. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.

26. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions*" available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mrs OO Robson, Senior Member (Presiding)

Mrs N Carman, Senior Member

10 September 2025

Mr A Jolly
Clerk to the Tribunal
Date issued to the parties: 10 September 2025