



VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List Appeal appeal; Local Government Finance Act 1988; Material change of circumstance; appeal dismissed.

APPEAL NUMBER: CHG100861262

RE: UNIT 2B, ONE STOP SHOPPING CENTRE, BIRMINGHAM, B42 1SF
(the "appeal property")

BETWEEN:	Wilko Retail Ltd	Appellant
	and	
	Lucy Formela-Osbourne MRICS (Valuation Officer)	Respondent

SITTING: *remotely using Microsoft Teams*

ON: Tuesday 10 September 2024

BEFORE: Mr Amran Hussain (Presiding Senior Member)
Mrs PA Crowther-Newman (Senior Member)

CLERK: Miss K Hendry IRRV(Tech)

APPEARANCES: Mr M Muqbil (Respondent's Representative)

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.
2. The tribunal panel accepted the appellant's representative email withdrawing the appeal.

Introduction

3. This appeal has been brought in respect of the appeal property which was entered in the 2017 rating list as "Retail warehouse and premises" at rateable value £255,000 effective from 1 April 2017.

4. The challenge proposal was submitted by Colliers International on behalf of Wilko Retail Ltd and was received by the Valuation Officer (VO) on 28 September 2022.
5. The VO issued a challenge case decision notice on 14 February 2023 which disagreed with the proposed alteration of the list and stated that the rating list entry was reasonable based on the evidence and information available.
6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was lodged by the appellant's representative and received by the Tribunal on 14 June 2023.
7. This statement of reasons is not and does not purport to be a full verbatim record of the proceedings.

Discussion

8. Colliers International confirmed that they were no longer acting on behalf of the appellant and withdrew the appeal on 5 December 2023. The appellant's new representative Ms Hainey of CAPA sought for the appeal to be reinstated on 6 December 2023.
9. The appeal was reinstated and listed to a new hearing date, 10 September 2024. Ms Hainey requested a postponement of the hearing to allow for the Material Change in Circumstances to be discussed as a group. The clerk declined the postponement request and asked parties to provide details of other appeals. The clerk was only aware of one appeal which had been submitted for Unit 50, but it had been withdrawn.
10. The Valuation Officer confirmed that there had been no other relating challenges that had progressed to the appeal stage.
11. Ms Hainey emailed the clerk on the morning of the Tribunal stating that "as other agents have not taken this further, then we will not be attending". The clerk asked for clarification as to whether this meant she was wanting to withdraw the appeal or to have it heard in her absence. However, no reply was received.
12. This email was discussed at the hearing and the panel invited Mr Muqbil for his comments. Mr Muqbil stated that his understanding was that Ms Hainey wished to withdraw the appeal. The panel came to the same conclusion as the VO.

Disposal

13. In view of the above findings and conclusions, the panel accepted Ms Hainey's email confirming withdrawal of the appeal as she no longer wished to pursue the matter. Therefore, the panel dismissed the appeal.

Date issued to parties: 30 September 2024

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.
