VALUATION TRIBUNAL FOR ENGLAND

Non-domestic Rating Appeal; shop and premises; appeal allowed-in-part.

APPEAL NUMBER:	CHG100872119
RE:	Kennadys, 2-3 The Chequers, Ingatestone, Essex, CM4 0DG (the "subject property")

BETWEEN:	Kennadys Limited	Appellant
	and	
	Joanne Moore IRRV (Hons) (Valuation Officer)	Respondent

SITTING:	*remotely using Microsoft Teams*
ON:	Thursday 14 November 2024
PANEL:	Mrs S Sohota, Presiding Senior Member Mrs PA Crowther-Newman, Senior Member
CLERK:	Mrs K Edhouse-Thomas
APPEARANCES:	Mr R Locke from Rabbette Chartered Surveyors, representing the appellant Mr L Stevens, Valuation Officer's representative

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed-in-part.

2. The appeal property's assessment was reduced from £40,250 Rateable Value (RV) to £30,500 RV, with effect from 1 April 2017.

Introduction

3. This appeal had been brought in respect of Kennadys, 2-3 The Chequers, Ingatestone, Essex, CM4 0DG (the subject property) which was entered in the 2017 rating list as 'shop and premises' at £40,250 RV with effect from 1 April 2017.

4. The challenge proposal was submitted on 26 October 2022. The challenge proposal sought a proposed RV of £26,250 with effect from 1 April 2017 made on the following grounds:

   (1) The measurement of the area was in dispute, as the Valuation Officer had measured throughout as an open space.
   (2) The appellant was seeking a reduction of the zone A rate from £290/m^2 to £235/m^2.
   (3) The appellant was seeking an end allowance of -5% in respect of width-to-depth ratio.
   (4) An end allowance of -5% in respect of a layout, was sought.
   (5) A further end allowance of -5% in respect of quantum, was also sought.

5. 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 rating valuation for the appeal property is not reasonable.

6. The appeal was received by the Tribunal on 26 June 2024 following the Valuation Officer's challenge decision notice of 29 February 2024 in respect of the appeal property (hereditament).

7. This Tribunal decision document is not and does not purport to be a full verbatim record of the proceedings.

Discussion

8. Prior to the Tribunal hearing, the parties had reached a verbal agreement in respect of this appeal. The Valuation Officer had inspected the property and agreed the area measurements submitted by the appellant. An end allowance of -5% had been agreed in respect of the layout, and an additional -5% end allowance had also been agreed in respect of the width-to-depth ratio. The agreement reached reflected a revised zone A rate from £290/m^2 to £260/m^2. As such, the parties reached an agreed assessment of £30,500 RV, with effect from 1 April 2017.

9. Having regard to the above, the panel ratified the agreement reached between the parties and determined that the subject property's assessment should be reduced from £40,250 to £30,500 Rateable Value, with effect from 1 April 2017.

Order

10. 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 amend the subject property's entry to £30,500 Rateable Value, with effect from 1 April 2017.

11. A refund of the paid fee will now be arranged provided there is no review sought of the Tribunal's decision. The refund will take around six weeks to process.

Date issued to parties: 28 November 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.