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

Case No: CHG101050635

Sitting remotely using Microsoft Teams

Date: 24 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Non-Domestic Rating Appeals; 2017 Rating List; offices; comparable evidence; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; appeal allowed-in-part.

Before:
MR AMRAN HUSSAIN
MRS S PATEL

Between:

ALLIANZ MANAGEMENT SERVICES LTD **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:
GND 1ST & 2ND FLRS HIGHWAY HOUSE, KINGS ROAD, BRENTWOOD, CM14 4DX
(the "subject property")

Mr Matthew Webb of Colliers International Ltd on behalf of the appellant as both advocate and expert witness
Mr Lee Stevens, on behalf of the respondent as advocate

Hearing date: 21 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed-in-part.

2. The Tribunal determined that the appeal property's assessment should be reduced to £362,500 rateable value (RV) with effect from 1 April 2017

Introduction

3. This is a 2017 rating list appeal. The appeal property is located in a 1980s purpose-built office block approximately half a mile from Brentwood town centre. The appellant is seeking a reduction in the current RV of £410,000, contending that the rate of £175/m^2 is excessive.

4. The appellant submitted a challenge which the valuation officer determined to be not well-founded. A decision notice to that effect was issued on 13 July 2023. That decision was appealed to this Tribunal on 25 October 2023 under Regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009, the grounds being that the current valuation for the hereditament was not reasonable.

5. In order to assist the panel, the parties had agreed the basic facts before the hearing.

6. Mr Webb was appearing as both advocate and expert witness. He confirmed that he was employed on a contingency fee basis in connection with his role as advocate. He declared that he understood and fully accepted that his duty was to the Tribunal in giving evidence and that he would comply with this as well as the requirements of the professional body, regardless of whether or not the evidence supported his client's case.

7. The panel accepted the expert witness evidence on the above basis: the appeal was not considered complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. The panel determined that it was appropriate to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the issue before it.

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

Background

9. The issue before the panel was the correct unadjusted rate to be adopted in the valuation for the appeal property. The appellant is seeking a reduction in the rateable value to £327,500, based on a rate of £140/m^2.

10. The appeal property is a purpose-built office block. The accommodation is on the ground, first and second floors, a total area of 2,349m^2. The offices are located half a mile from the centre of the town, close to the railway station. There is dedicated car-parking.

11. The evidence before the panel comprised of the information disclosed and exchanged during the challenge process. The submissions included photographs of the appeal property, a location plan, rating assessments in support of tone, the parties' skeleton arguments, a schedule of comparable assessment evidence, with photographs, and a copy of the current and the proposed valuations.

Relevant Law

12. The term ‘rateable value’ was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant being responsible for all rates, taxes, repairs and insurance. In respect of all entries in the 2017 rating list, the Rating Lists (Valuation Date) (England) Order 2014 (SI:2014 No.2841) requires the rental levels to be taken as at 1 April 2015, the antecedent valuation date (AVD). This common date was used to ensure that every property was treated in a consistent way.

13. The material day (the date by which physical factors have to be considered) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. The material day in this appeal is 1 April 2017.

Discussion

14. The panel analysed the competing evidence with reference to the Lands Tribunal judgment in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA141, which was included in the evidence documents. This provided authoritative guidance on the weight to be attached to rental and assessment evidence. The rent on the appeal property is accepted to be the correct starting point, with consideration given to how that rent accords to the terms of the statutory definition of rateable value. In this appeal the parties’ representatives did not dispute that the rent of £445,000, agreed in December 2013, should not be relied on. It was a renewal, and the appellant had been in occupation since 1999. The panel therefore placed little weight on the rent for the appeal property.

15. There was no other rental evidence provided and so, in line with *Lotus & Delta*, the panel moved on to consider the assessments applied to comparable properties.

16. The appellant’s agent had provided details of a number of assessments that he considered comparable to the appeal property. The majority were on Warley Hill Business Park, located within a half mile of the subject property and similar in construction. The appellant’s agent argued that the business park location conferred benefits such as accessibility and green spaces which the subject property lacked.

17. Jupiter House was refurbished in 2011. It has a raised floor, which both representatives agreed was preferable to the channelling at the subject property. There are three different hereditaments in the building, measuring from 658m^2 to 729m^2, notably smaller than the subject property. They are all assessed at £145/m^2. The three assessments at Juniper House are smaller again, from 400m^2 to 492m^2. They are assessed at £160/m^2.

18. There are two assessments at Arcadia House, on the same business park. This building is of a 1990s construction. The ground floor measures 455m^2 and is assessed at £160/m^2. The hereditament comprising the first and second floors measures 1,045m^2 and is assessed at £140/m^2. Lutea House was built in the same year as the subject property, and it measures 1,808m^2. It is assessed at £140/m^2.

19. The valuation officer's representative contended that the comparators on the business park were not the best: it was half a mile from the subject property and therefore a different market. The panel noted however that the buildings were similar in age and construction to the appeal property, and that they were not further away than the town centre.

20. The representatives of both parties had identified Canon House on Chatham Way as being comparable to the subject property. This was identified as being better located than the subject property, being closer to the shops and town centre. It was noted that, unlike the subject property, carparking was not reflected in the overall valuation. The building is newer, having been built in 2022, and acknowledged by both representatives to be superior in construction. It is closer to the town centre and roughly a third of a mile from the appeal property. Measuring 3,608m^2 it is assessed at £175/m^2, the same as the appeal property. The car parking for 130 cars is additional to the base valuation.

21. The valuation officer had provided details of comparable offices at 1 London Road. These were mostly the same size or larger than the appeal property. The panel considered the four hereditaments in 1 London Road. They varied in size from 1,736m^2 to 6,497m^2 and the assessments ranged between £175/m^2 for the largest to £215/m^2. The appellant's agents argued that these assessments are not comparable as it is campus style office accommodation, which the appeal property is not.

22. Countryside House was stated to be close to the appeal property, towards the top end of the business park. Measuring 3,623m^2, it is assessed at £220/m^2. The panel noted that the comparable properties put forward by the valuation officer were newer than the appeal property, constructed between 1995 and 2002. It weighted that evidence accordingly.

23. The panel considered the whole basket of assessment evidence. The properties were of different ages and sizes which made direct comparison difficult. However, it was satisfied that the unadjusted rate of £175/m^2 was excessive when compared with offices built at the same time which were only half a mile away. The panel was persuaded that Canon House was a better property than the subject and considered that the hypothetical tenant would pay a higher rent for it. In the same way, it determined that the hypothetical tenant would pay more for the appeal property than for an office on Warley Business Park: the subject benefitted from its own parking, and it was equidistant from green spaces and town centre shops.

Determination

24. In view of the above findings and conclusions, the Tribunal is satisfied that the unadjusted rate should be reduced to £155/m^2, resulting in a rateable value of £362,500, as shown:

Line	Floor	Description	Area m^2/unit	£ m^2/unit	Value £
1.1	Ground	Office	271.50	155.00	42,083
1.2	Ground	Kitchen	4.70	155.00	729
1.3	First	Office	911.80	155.00	141,329
1.4	Second	Office	711.80	155.00	110,329
1.5	Second	Kitchen	4.30	155.00	667
1.6	Ground	Office	440.32	155.00	68,250
1.7	Ground	Kitchen	4.65	147.25	685
			Valuation Sub-Total		364,072
			Rateable Value (rounded down)		**362,500**

25. As a consequence of the above decision, the valuation officer is ordered to reduce the 2017 Rating List entry to £362,500 RV, with effect from 1 April 2017, within two weeks of the date of this Order.

26. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended). This will take approximately six weeks to process.

Right of further appeal

27. 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.

28. 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/.

Mr Amran Hussain, Senior Member (Presiding)

Mrs S Patel, Senior Member

24 October 2025

Mrs D Davies
Clerk to the Tribunal
Date issued to the parties: 24 October 2025

Amended decision in accordance with Regulation 39 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 due to a clerical error. The following paragraphs have been amended:

Paragraph 2 is amended to substitute "£372,500" for "£362,500"
Paragraph 24 is amended to substitute "£372,500" for "£362,500"
Paragraph 24 the valuation – line entry for 1.3 First Floor offices, the area is amended to substitute "977.80" to "911.80" and substitute the line value of "151,559" with "141,329" and the subtotal from "£374,302" to "£364,072" and the rounded down value from £372,500" to "£362,500"
Paragraph 25 is amended to substitute "£372,500" for "£362,500"