IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101070106

Sitting remotely using Microsoft Teams

Date: 7 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 Rating Appeal —unadjusted rate in dispute —rental evidence — tonal evidence — appeal dismissed.

Before:
MR A HUSSAIN
MRS PA CROWTHER-NEWMAN

Between:

SB **Appellant**

- and -

(VALUATION OFFICER) **Respondent**

Regarding:
RARE - LOUNGE - BAR - STEAKHOUSE,21 CARLISLE STREET,STOKE-ON-TRENT,ST3 4HA
(the “subject property”)

Mr T Simango for the **Respondent**

Hearing date: 19 May 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel found that the entry in the 2023 rating list was not unreasonable and confirmed the Rateable Value (RV) at £15,000 with effect from 1 April 2023.

Introduction

3. This is a 2023 rating list appeal. The subject property had been entered into the 2023 rating list as 'restaurant and premises' at an RV of £15,000 with effect from 1 April 2023 based upon a zone A rate of £160/m^2. It measured 103.56m^2.

4. The challenge proposal was submitted by the appellant and was received by the Valuation Officer on 5 June 2023. It had been made on the grounds that the current rateable value was unreasonable and sought a reduction in RV to £8,000.

5. The respondent issued a challenge case decision notice on 4 July 2023, which found the proposal to be not well founded and stated that based on the evidence available, the existing rating list entry of £16,500 RV was reasonable. The appellant appealed that decision to this Tribunal on 7 November 2023 on the grounds that the valuation for the subject hereditament remained unreasonable.

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

Hearing in absence

7. On 18 May 2025 the appellant submitted she would not be attending the hearing and requested that it proceed in her absence.

Preliminary Issue

8. Two days prior to the hearing Mr Simango submitted a proposed new valuation for the subject property with an increased RV of £15,750, following an inspection at the subject property on 19 March 2024. He submitted that following the inspection further information had been sought form the appellant, but he had not been able to get hold of her. A copy of the new valuation had also been sent to the appellant on 17 May 2025.

9. The panel considered that it had been over a year since the inspection and that the appeal had previously been postponed on 28 May 2024 and a notice of hearing had been sent to the Valuation Officer in resect of this hearing date on 25 March 2025. The panel therefore found that this information could have been submitted at a much earlier date than it was. Taking this into account and being unable to determine whether the appellant has any objection to the new valuation the panel determined that it would not accept the new proposed valuation.

Relevant Law

10. The panel was governed by Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999, which provides that:

> 2(1) The rateable value of a non-domestic hereditament none of which consists of domestic property and none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions—
>
> (a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;
>
> (b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;
>
> (c) the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.

11. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2020.

12. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2023.

Discussion

13. The panel had regard to *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141. The panel was aware that this was a leading judgment which had set out six propositions to be followed when considering the weighting of evidence. The starting point was the subject rent. Consideration of how the time, subject matter and conditions related to the statutory requirements was required in order to determine how much weight should be attached to the subject rent. The remaining propositions required consideration of the rents of similar properties and comparable assessments. In light of all the evidence an opinion could then be formed.

14. There was no rental evidence submitted in respect of the subject property. The panel therefore found it must consider the rents of similar properties. For the Valuation Officer, Mr Simango provided rental details of four properties he considered supported the current unadjusted rate at the subject property.

15. Of these the panel attached most weight to 12 and 17 Carlisle Road. The panel noted both were smaller than the subject property but were situated within the immediate locality. 12 Carlisle Street had a rent review dated 1 July 2021 for £6,480 per annum. After adjustments this analysed to a zone A rate of £177.99/m^2. 17 Carlisle Street also had a rent review dated 1 July 2021 which adjusted to a zone A rate of £193.72/m^2. Whilst the panel considered these were not new lettings, it still found them to be useful due to the proximity of the rent reviews to

the AVD and noted that the adjusted rents for both of these properties was higher than the zone A rate of £160/m^2 applied to the subject property.

16. The panel also considered these properties to be useful in terms of tonal evidence within the locality of the subject property. Both had unadjusted rates of £160/m^2. Whilst the panel considered that the subject property was larger than both 12 and 17 Carlisle Rod, it noted that the subject property had a 5% allowance to reflect size. Taking this into account the panel considered that 12 and 17 Carlisle Street supported the zone A rate of £160/m^2 at the subject property.

17. The panel then addressed the evidence submitted by the appellant. The appellant had referred to four properties that she considered supported the subject property being over assessed. Of these, the panel noted that one Princess Royal, 34 Carlisle Street was a public house and as such did not consider it to be comparable to the subject property, as it was not valued by the same method.

18. The appellant also referred to 61-63 Market Street, 97-99 The Strand and 131-133 Uttoxeter Road, all of which had zone A rates of between £90/m^2 and £130/m^2. The panel considered that these properties were located between 0.7 and 0.8 miles of the subject property and that therefore the rental market these properties would attract may be differ to that of the subject property.

19. Having regard to the evidence provided, the panel was not persuaded that the current zone A rate at the subject property was excessive. It attached most weight to the evidence pertaining to 12 and 71 Carlisle Street. It considered that the rent review details provided in respect of these properties had rents which when analysed had zone A rates in excess of the £160/m^2 applied at the subject property, supporting that this to be more than reasonable. Furthermore, it considered these two assessments to support the tone of £160/m^2 at the subject property.

Determination

20. In view of the above findings and conclusions, the panel dismissed the appeal.

Right of further appeal

21. 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.

22. 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 PA Crowther-Newman, Senior Member

7 July 2025

Clerk to the Tribunal
Date issued to the parties: 7 July 2025