



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

Case No: CHG101071117

Sitting remotely using
Microsoft Teams

Date: 27 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*Non-Domestic Rating Appeal; Lotus and Delta v Culverwell (VO) and Leicester City Council [1976]
RA 141; office and premises; appeal allowed in part*

**Before:
MRS NC YANG
MRS OO ROBSON**

Between:

CROWE UK LLP

Appellant

- and -

**NICOLA JOHNSON
(VALUATION OFFICER)**

Respondent

**Regarding:
2ND FLOOR, PROCESSION HOUSE, LONDON EC4M 7JW
(the “subject property”)**

**Mr D McCausland for the Appellant
Mr A McKillop for the Respondent**

Hearing date: 1 August 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed-in-part.
2. The entry is reduced to Rateable Value (RV) £1,340,000 with effect from 20 November 2020.

Introduction

3. This appeal has been brought in respect of 2nd Floor, Procession House, London EC4M 7JW which was entered in the 2017 rating list as 'office and premises' £1,410,000 RV, effective from 20 November 2020.
4. The proposal had been served on the Valuation Office Agency (VO) on 7 June 2023 seeking £1,220,000 RV, effective from 20 November 2020.
5. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

6. The issue for determination was the rateable value of the appeal property.

Discussion

7. Prior to the hearing, the parties reached verbal agreement of RV £1,340,000 based on a tone of £525/m²
8. As both parties agreed to this RV, the panel ratified this agreement

Determination

9. In view of the above findings and conclusions, the appeal was allowed in part.

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 reduce the entry in the rating list to rateable value £1,340,000 with effect from 20 November 2020.
11. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

12. As the grounds of the appeal have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

13. 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.
14. 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 NC Yang, Senior Member (Presiding)

Mrs OO Robson, Senior Member

27 August 2025

Mrs H Beresford
Clerk to the Tribunal

Date issued to the parties: 27 August 2025