VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List Appeal: Local Government Finance Act 1988; Public House; appeal allowed in part

APPEAL NUMBER: CHG101086287

RE: The Briggate,37 Main Street, Leeds, LS25 1DS
(the "subject property")

BETWEEN: JD Wetherspoon plc — Appellant

and

(Valuation Officer) — Respondent

SITTING: *remotely using Microsoft Teams*

ON: Monday 2 December 2024

BEFORE: Mrs OO Robson (Presiding Senior Member)
Mr PJ Ward (Senior Member)

CLERK: Mr A Jolly

APPEARANCES: Mr J Boswell of BNP Real Estate representing the appellant
Ms P Nsowu representing the respondent

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed-in-part. The subject property's assessment was reduced from rateable value (RV) £83,500 to RV £75,000 with effect from 15 May 2017.

Introduction

2. This was a 2017 rating list appeal made in respect of The Briggate, 37 Main Street, Leeds; LS25 1DS (the subject property) which was a public house and premises which was entered into the 2017 rating list at RV £83,500 with effect from 15 May 2017. The appellant representative had sought a reduction in the RV to £56,000 because the publican was

trading at a higher level than a competent publican and the RV was high when compared with other comparable public houses in the locality.

3. The Valuation Officer issued a challenge decision notice on 14 March 2024 which disagreed with the proposed alteration of the list.

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals)(England) Regulations 2009, the appeal to this Tribunal had been made on the ground that the valuation for the subject property is not reasonable. The appeal was received by the Tribunal on 1 July 2024.

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

Decision and reasons

6. Prior to the tribunal hearing, the parties had reached a verbal agreement in respect of this appeal. The agreement reached was to reduce the RV to £75,000 with effect from 15 May 2017.

7. 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 RV £83,5000 to RV £75,000 with effect from 15 May 2017.

Order

8. 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 £75,000 Rateable Value, with effect from 15 May 2017.

9. Under Regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fee

10. As the ground of the appeal has been made out, the appeal fee is to be refunded in full. This will take approximately six weeks to process.

Date issued to parties: 18 December 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.
