



VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List Appeal; Local Government Finance Act 1988; Rateable value agreed; Appeal allowed in part.

APPEAL NUMBER: CHG101092488

RE: Estee Lauder, Constellation House, Unit 3 Kites Croft Business Park,
Fareham PO14 4FL

BETWEEN:	Estee Lauder Companies	Appellant
	and	
	The Valuation Officer	Respondent

SITTING: 22 November 2024 (remotely using Microsoft Teams)

BEFORE: Ms J Hadley (Presiding Senior Member)
Mr J Thomas (Senior Member)

CLERK: Mr A Johnson

APPEARANCES: None

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed in part.
2. The rateable value of the appeal property in the 2017 rating list is reduced to £1,080,000 with effect from 1 April 2017.

Introduction

3. This appeal had been brought in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 in respect of a property known as Estee Lauder, Constellation House, Unit 3 Kites Croft Business Park, Fareham PO14 4FL which had been entered into the 2017 rating list as a 'Distribution warehouse and premises'. Its rateable value was £1,140,000.

Discussion

4. Prior to the commencement of the remote hearing, the parties contacted the Tribunal to advise that they had agreed a revised rateable value of £1,080,000 with effect from 1 April 2017.
5. As the parties to this appeal had agreed to reduce the rateable value of the appeal property the panel ratified their agreement and confirmed a rateable value of £1,080,000 with effect from 1 April 2017.

Disposal

6. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to alter the valuation list within two weeks of the date of this order to show the entry in the 2017 rating list for the appeal property at rateable value £1,080,000 with effect from 1 April 2017.

Refund of appeal fees

7. The appellant is entitled to a refund of the appeal fees in accordance with regulation 13E of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. This will be refunded as soon as possible.

Date issued to parties: 2 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.
