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

Case No: CHG101098087

Sitting remotely using Microsoft Teams

Date: 5 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — offices and premises — appeal allowed in part

Before:
MR AN BACKWAY

Between:

SMART 7 ACCOUTING LIMITED — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:
SMART 7 ACCOUNTING LIMITED, 19 PARK LANE BUSINESS CENTRE, NOTTINGHAM NG6 0DW
(the "subject property")

Hearing date: 21 November 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal panel ratified the parties agreement. The entry is reduced to Rateable Value (RV) £11,250 from 1 April 2017

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of the following: 19 Park Lane Business Centre, Nottingham NG6 0DW which was entered in the 2017 rating list as ‘offices and premises’ £12,500 RV, effective from 1 April 2017.

4. I heard this appeal alone as the Tribunal’s business arrangements permit me to do so.

5. The proposal had been served on the Valuation Office (VO) on 28 July 2023 seeking £8,900 RV effective from 1 April 2017.

6. Both parties had asked for the ratification to be heard in their absence.

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

Background

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

Discussion

9. Prior to the commencement of the hearing, both parties discussed the appeal further. They reached verbal agreement of £11,250 RV.

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 £11,250 with effect from 1 April 2017.

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

Right of further appeal

12. 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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

13. 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 AN Backway, Senior Member
5 December 2025

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 5 December 2025