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

Case No: CHG101102667

Sitting remotely using Microsoft Teams

Date: 11 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING, Local Government Finance Act 1988, Office and premises; Compiled List Entry; Price per square metre; Rental evidence/assessment of comparable properties; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Appeal allowed.

Before:
MS C Y JONES
MRS V HOLLENDER

Between:

NUVIA LIMITED — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:
THE LIBRARY 465, LIBRARY AVENUE, DIDCOT OX11 0RL
(the "appeal property")

Mr J Marsden of Savills (Representing the Appellant)
Ms J Snelgar (Representing the Respondent)

Hearing date: 17 June 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed.

2. The panel find that the entry in the 2017 rating list is unreasonable and should be reduced to £370,000 rateable value with effect from 1 April 2017.

Introduction

3. Ms Snelgar stated that she was appearing as an advocate and expert witness for the respondent.

4. Mr Marsden was appearing on behalf of the appellant as advocate and expert witness. In view of the Upper Tribunal's judgment in Gardiner & Theobald LLP v David Jackson (VO) [2018] UKUT 0253 (LC), he confirmed that he was instructed under a conditional fee arrangement. Mr Marsden declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this as well as the requirements of his professional body regardless of whether or not the evidence supported the client's case.

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

Background

6. The appellant made a proposal on 2 August 2023 to challenge the entry in the 2017 rating list of £482,500 with effect from 1 April 2017. The proposal sought a reduction to £370,000 to reflect a reduced unadjusted rate from £150/m^2 to £115/m^2.

7. The Valuation Officer (VO) did not find the proposal to be well founded, and a Challenge decision was issued on 15 April 2024 maintaining the existing entry in the rating list. An appeal against that decision was received by the Tribunal on 13 August 2024.

8. The appeal property was a two-storey building with a flat roof. It was located on the Harwell Science & Innovation Campus in Didcot. It was built in 1969 and refurbished in 2004. It measured 3,285.26m^2. Mr Marsden stated that as it was a older building it had poor layout, low headroom and different floor levels, which the VO had given a 5% allowance for.

9. The issue to be determined by the Tribunal was the correct price per square metre. It was currently in the list at £150/m^2 which Mr Marsden argued was over-assessed and sought a reduced rate of £115/m^2.

Relevant Law

10. The subject property must be valued by the statutory assumptions set out in in Schedule 6 to the Local Government Finance Act 1988 as follows:

    "(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. The material date on which to consider the physical state of the hereditament and its locality was 1 April 2017, when the entry was made in the rating list. The valuation date for the 2017 rating list is 1 April 2015, the antecedent valuation date (AVD).

Discussion

12. Mr Marsden explained that although there was a rent on the appeal property, it was a lease renewal one year prior to AVD. He argued that it was necessary to have regard to other rental evidence to compare it against in line with the case of *Futures London Limited vs David Lloyd Stratford (VO)* RA/47/2005. He had cited seven comparable properties, half of which had changed during the list and argued that the tone must have been considered.

13. He referred to Agilent Technologies LDA UK Ltd, Becquerel Avenue, Harwell, Didcot, Oxon, OX11 0RA which had been agreed at challenge at £125/m^2. It had been built in 2019, so was significantly newer than the appeal property. It was smaller at 2,743.46m^2. The Gemini Building, Fermi Avenue, Harwell Campus, Harwell, Didcot, Oxon, OX11 0QR had been valued at £115/m^2. This property had been built in 2000, so was older like the appeal property. It measured 2,537.08m^2. It was agreed at check stage in March 2020. European Space Agency Ecsat, Fermi Avenue, Harwell, Oxford, OX11 0FD which had been valued at £115/m^2. This was much newer than the appeal property having been built in 2015, and was larger at 3,720.63m^2. Mr Marsden referred to 1st Flr Quad One, Becquerel Avenue, Harwell, Didcot, Oxon, OX11 0RA which had been valued at £130/m^2. He stated that this property was built in 2017 and much smaller than the appeal property at 935.82/m^2. He stated in his opinion a smaller building was likely to attract a premium, therefore this evidenced that the appeal property had been over valued at £150/m^2 for a much older building with disadvantages.

14. The VO stated that she had analysed the rent to £155.26/m^2 which supported the current rate of £150/m^2. She argued that the appellant's comparable assessments were under assessed and therefore not reliable. She argued that the *Futures London Limited* case was irrelevant as the tone had not been challenged. There had been no other challenges on the other assessments within the building which was possibly due to the value being set too low. She argued that the appeals that had been reduced were for other reasons.

15. Having heard all the evidence presented from the parties, the panel determined that the adopted rate that should apply was £115/m^2. The panel applied little weight to the rent on the appeal property as this was too far removed from the AVD. Therefore, the panel had regard to comparable properties, in particular the European Space Agency and The Gemini Building. Both these buildings had been valued at a rate of £115/m^2. The Gemini Building was older

like the appeal property and therefore considered to be the best comparable. It was only slightly smaller. Whilst the Space Agency was of a newer build, it was larger than the appeal property and had been valued at £115/m^2.

16. Whilst the VO had argued that the comparable properties had been valued too low, she had the opportunity to correct the list and increase the values on the comparable properties but had failed to do so. The panel was aware that the VO cannot impugn the list and therefore it had to accept that the current rateable values on the comparable properties was correct.

Determination

17. In view of the above findings and conclusions, the Tribunal finds that the price per square metre should be reduced from £150/m^2 to £115/m^2 equating to a revised rateable value of £370,000 with effect from 1 April 2017.

Floor	Description	Unadjusted Rate (£ per sq.m)	Relativity	Price (£ per sq.m)	Area (sq.m)	Total Value
Ground	Office	£115.00	1.075	£123.63	967	£119,545
Ground	Office	£115.00	1.025	£117.88	716	£84,399
First	Office	£115.00	1.025	£117.88	1526.35	£179,919
Second	Internal Storage	£115.00	0.65	£74.75	75.91	£5,674
				Total	**3285.26**	**£389,537**
			Adjustments	**Layout**	**-5%**	**-£19,477**
				Total		**£370,060**
				Rounded RV		**£370,000**

18. Accordingly, we order in accordance with Regulation 38 (4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Officer to amend the entry for the appeal property in the 2017 Rating List to £370,000 effective from 1 April 2017.

19. The Valuation Officer must comply with this Order within two weeks of its making.

Right of further appeal

20. 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.

21. 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/.

Ms C Y Jones, Senior Member (Presiding)

Mrs V Hollender, Member

11 July 2025

Miss K Hendry
Clerk to the Tribunal
Date issued to the parties: 11 July 2025