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

Case No: CHG101105760

Sitting remotely using Microsoft Teams

Date: 17 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List appeal; Local Government Finance Act 1988; ratification requested by parties; appeal allowed.

Before:
MS L OWUSU-AFRIYIE
MR N DE FREITAS

Between:

SYTNER GROUP LIMITED **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:
RYBROOK JAGUAR LAND ROVER, LINDLEY MOOR ROAD, HUDDERSFIELD HD3 3TD
(the “subject property”)

Mr C Stevens from Avison Young for the Appellant
Mr J Wallace for the Respondent

Hearing date: 15 September 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed.

2. The panel ratified the rateable value requested by the parties.

Introduction

3. A Check was submitted on 22 March 2023 seeking a revised assessment of the Rateable Value (RV) of £540,000. A Check decision notice was issued on 4 April 2023 reducing the RV to £535,000 with effect from 1 July 2019. A Challenge had been served on the Valuation Office (VO) on 4 August 2023 seeking a reduction from £535,000 to £435,000 with effect from 1 July 2019. The VO issued a decision notice on 9 December 2024 reducing the assessment again to £515,000 with effect from 1 July 2019.

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

Discussion

5. Two working days prior to the hearing, the parties informed the clerk that the appeal had been agreed. They sought for the panel to issue a decision to ratify the revised RV of £500,000 with effect from 1 July 2019.

6. Both parties joined the hearing to confirm the agreement to the amended RV. Therefore, the panel ratified this amount.

Determination

7. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal is allowed.

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 reduce the entry in the rating list as detailed in paragraph 5 of this decision.

Refund of appeal fee

9. The Appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

10. 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.

11. 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 L Owusu-Afriyie, Senior Member (Presiding)

Mr N De Freitas, Senior Member

17 September 2025

Ms R Muller
Clerk to the Tribunal
Date issued to the parties: 17 September 2025