IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101110597

Sitting remotely using Microsoft Teams

Date: 18 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — unadjusted price per m² to be adopted; rental evidence, previous allowance for quantum; settlement evidence, weighting of evidence. Appeal allowed.

Before:
MISS S STAPLETON
MS TM BLADES

Between:

R.T.L GROUP LTD — **Appellant**

- and -

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

Regarding:
1ST FLOOR CHELSEA HOUSE,26, MARKET SQUARE, BROMLEY, BR1 1NA
(the “subject property”)

Mr J Fitzsimmons of Ryan representing the Appellant
Mr J Short for the **Respondent**

Hearing date: **THURSDAY 29 MAY 2025**

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed. The panel confirm rateable value (RV) £51,000 based on a price per m² of £135.92 with effect from 1 April 2023.

Introduction

1. This appeal has been brought in respect of the following: an appeal was lodged by Ryan on behalf of the occupier R.T.L Group Ltd on 17 December 2024 against the Valuation Officer's decision of 6 December 2024.

2. Mr Fitzsimmons appear on behalf of the appellant as both advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Fitzsimmons' declaration of truth included a statement that he was instructed under a conditional fee arrangement.

3. Mr Fitzsimmons 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.

4. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial).

5. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

6. Mr Short appeared on behalf of the respondent as both advocate and expert witness.

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

Issue

8. The issue before the panel concerned the price per m² to be adopted for the subject property.

9. The antecedent valuation for the 2023 Rating List was 1 April 2021 and the material date for this appeal was 1 April 2023.

10. The property had been entered into the 2023 Rating List on 1 April 2023 at RV £80,500 based on an unadjusted price per m² of £213.46. Following the check and challenge the RV was reduced to £60,000 based on an unadjusted price per m² of £160. Mr Fitzsimmons sought a reduction to RV £51,000 based on an unadjusted price per m² of £135.92.

11. The subject property was an office situated on the 1st floor of Chelsea House which was located within Bromley town centre. It was constructed in 1980 with refurbishment having taken place in 2008. It comprised approximately 325 m² of office space but did not have the benefit of on site parking. It was located with good access to the A21 which connected London to the South Coast.

12. Whilst the respondent had been prepared to defend a lower RV the appellant's representative had objected to this and therefore the respondent confirmed that he would defend the RV currently in the list although as Expert Witness he would refer to the lower value.

Decision and reasons

13. Mr Fitzsimmons stated that there was limited rental evidence for offices within the Bromley locality and therefore he was relying on the rent of the subject property. This rent commenced on 2 September 2021 and therefore close to the AVD and had analysed to £135.92 per m². He considered significant weight should be attached to this evidence.

14. Mr Fitzsimmons referred to the settlements of the 2nd and 3rd floor at £160 per m² but these were smaller hereditaments. In past rating lists there had been an allowance of 5% for the subject property due to quantum but he considered the rental evidence illustrated that the effect was now greater at 30%. He stated that as each rating list was self-contained an allowance from a previous list should not just be imposed on a new list if evidence suggest a different level should be applied as per Court of Appeal decision *John Laing and Son Ltd* v *Kingswood A.C., Thornbury RDC and Gloucestershire CVC* 1948. He stated that the 2017 Rating List and the 2023 Rating List were in different markets due to the national lockdown for Covid19.

15. Mr Fitzsimmons stated that the rent for the subject property was close to the AVD whereas the rent for the 3rd floor was one year after the AVD in a growing market and therefore he considered that rent for the subject property provided the most compelling evidence.

16. Mr Short stated that whilst he was defending RV £60,000 it had not included the 5% allowance for quantum that had been applied in previous lists hence a lower value of £152 per m² may apply giving an RV of £57,000.

17. In support of his contention that the current RV was reasonable Mr Short provided rental evidence for the subject property and the 3rd floor of Chelsea House. He had analysed the rent for the subject property at £135.92 and for the 3rd floor at £183.01. He considered that the rent for the subject property may be low and that the rental evidence for the 3rd floor supported the applied unadjusted rate of £160. He accepted that the 3rd floor rent commenced nearly a year after the AVD and that it was a smaller office.

18. As further support Mr Short referred to settlement of challenges made in relation to the 2nd and 3rd floor. These challenges were settled at an unadjusted price per m² of £160 and considered supported £160 being applied to the subject property.

19. Mr Short stated that the burden lay with the appellant's representative to show that the current entry in the list was unreasonable.

20. The panel noted the limited rental and comparable evidence due to limited similar offices within the locality. The panel considered the most compelling evidence was that of the rent for the subject property. This rent commenced approximately five to six months after the AVD and was for the subject property itself. It then considered the rent for 3rd floor of the same building provide some assistance but noted that this rent was nearly one year after the AVD in, what the panel had been informed as a growing market and which was not rebutted and was a smaller office.

21. The rent on the subject property analysed to £135.92 per m² whereas the rent on the smaller 3rd floor analysed to £183.01 per m². The panel noted the comments of the appellant's representative in relation to the growing market between the dates of the two rents which had not been rebutted, the price per m² would be lower at the AVD. It also noted the property was 128 m² smaller and that the 2017 Rating List an allowance of 5% had been awarded for quantum.

22. The panel had been informed that the lease was free from any adjustments and was only five months after the AVD. The respondent considered that the rent may have been on the low side when considered with the rent for the 3rd floor but no evidence had been presented to support this contention and therefore the opposite could be the reality, but again, no evidence to support that view. The panel therefore considered that the difference in the two rents was due to the different dates of the leases and the difference in sizes.

23. The panel noted that settlements had been reached on the 2nd and 3rd floor at £160 per m² but both these properties were smaller than the subject property with 2nd floor being 82 m² smaller. The panel therefore considered that due to the size difference a lower value should be applied to the subject property.

24. With no evidence presented by either party to indicate that either rent was artificially high or low the panel had been persuaded by the appellant's representative that the RV of £60,000 was unreasonable. It considered that the price per m² of £135.92 for the subject property was reasonable based on the rental evidence. This price per m² would include any adjustment for quantum and therefore no separate allowance was given. The panel accordingly allow the appeal and confirm RV £51,000 with effect from 1 April 2023.

25. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal is allowed and confirm RV £51,000 with effect from 1 April 2023.

26. Accordingly, we order that the entry in the 2023 Rating List be amended to £51,000 with effect from 1 April 2023 within two weeks of the date of this order.

Valuation

Line	Floor	description	area(m²)	relativity	adjusted area m²	price (£/m²)	Value
1	first	office	326.76	1.155	377.41	£ 156.99	£ 51,298.05
		say					£ 51,000.00

Right of further appeal

27. 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.

28. 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/.

Miss S Stapleton, Senior Member (Presiding)

Ms TM Blades, Senior Member

18 July 2025

Mr A Jolly
Clerk to the Tribunal
Date issued to the parties: 18 July 2025