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

Case No: CHG101114097

Sitting remotely using Microsoft Teams

Date: 31 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — appeal against the accuracy of the rateable value for the hereditament; offices and premises; appeal allowed.

Before:
MS L A OWUSU-AFRIYIE
MRS M J COLE

Between:

WEST BROMWICH BUILDING SOCIETY **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) **Respondent**

Regarding:
2 PROVIDENCE PLACE, WEST BROMWICH, WEST MIDLANDS, B70 8AF
(the "subject property")

Mr S Devine (instructed by Colliers International) for the **Appellant**
Mr K Ng for the **Respondent**

Hearing date: 2 December 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed.

2. The Tribunal panel determined a revised rateable value (RV) of £550,000 in respect of 2 Providence Place, West Bromwich, B70 8AF with effect from 1 April 2017.

STATEMENT OF REASONS

Introduction

3. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal has been made to this Tribunal on the grounds that the rateable value (RV) for the appeal property is not reasonable.

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

Background

5. The subject property is a modern, purpose-built, five-storey office building located in West Bromwich town centre. It has been owned and occupied by West Bromwich Building Society since 2016 as a headquarters (HQ) office building. The total significant area was 6,426m^2 and includes 46 parking spaces.

6. The RV for the hereditament with effect from 1 April 2017 was £710,000 which was based on an unadjusted rate of £110.00/m^2.

7. In the proposal, the Appellant's representative sought a reduction to £550,000 RV which was based on an unadjusted rate of £85.00/m^2.

8. As a result of the appeal, the Valuation Officer had reduced the RV to £635,000 which was based on an unadjusted rate of £98.00/m^2.

9. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included comparable rental evidence and its analysis, comparable assessment evidence and photographs.

10. The parties conducted a joint inspection and subsequently submitted their final evidence. Neither party raised any objections, as no new evidence was introduced.

11. Mr Devine appeared on behalf of the Appellant in the dual role of advocate and expert witness. He stated that his company was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

12. The panel accepted this expert witness evidence on the above basis as 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 in England). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

13. Mr Ng for the Valuation Officer, also appeared in the dual role of advocate and expert witness.

Relevant Law

14. The term “rateable value” is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant responsible for all rates, taxes, repairs and insurance. In respect of the 2017 rating list, the Rating Lists (Valuation Date) (England) Order 2014 requires the rental levels to be taken on 1 April 2015. In respect of the subject appeal, the material day is 1 April 2017.

Discussion

15. In the case under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

16. Since the property was held on a freehold basis, no rental evidence was available. Neither party relied on any indirect rental evidence.

17. Both parties relied on comparable assessment evidence from eight local office buildings used as headquarters. Following discussions on these hereditaments, the rate was reduced from £110/m^2 to £98/m^2. They agreed that the most relevant comparisons were the AA, RAC and 100 Hatheron Street buildings, with the first two being closest to the subject property.

18. The AA building at Swallowfield One, Wolverhampton Road, Oldbury, built in 2003, was the largest of the three, with an area of 10,550m^2 and a rate of £110/m^2. Located 3.8km away (per Mr Ng), it served as AA’s headquarters since its construction and offers the most extensive parking provision with 550 spaces. A quantum adjustment of 11% was applied, reducing the unit price to £98/m^2. Mr Devine argued that this rate had not been formally challenged, so less weight should be given to this. Mr Ng argued that although the tone had not been challenged, a material change of circumstances appeal had been lodged for this property and the agent at the time did not contest the tone.

19. The RAC building at Brockhurst Crescent, Walsall, comprises two sections, the smaller built in 1989, and the larger in 1999. It has a total area of 6,872.20m^2, offers 452 parking spaces, and is located approximately 4.5 km away (according to Mr Ng). This property is closest in size to the subject. Its agreed valuation was reduced from the original unadjusted rate of £110/m^2 to £63/m^2. Mr Ng stated that the lower rate reflected several factors, the absence of raised flooring, only partial air conditioning, and the inclusion of a workshop area, as well as its inferior location on an industrial estate, which is less suitable for a modern office building. However, Mr Devine stated that the workshop accounted for only 340m^2 of the total 6,872m^2, making it a minor component. He emphasized that the original compiled list value was £110/m^2 and stated that he was not suggesting the subject property should be valued as low as £63/m^2. Mr Ng stated that he considered this property less comparable due to its lower quality and the workshop element.

20. The property at 100 Hatherton Street, Walsall, constructed in 2012, has an area of 3,477m^2, 72 parking spaces, an original unadjusted rate of £125/m^2, and an agreed rate of £95/m^2. It is located 7.4km from the subject property. Mr Devine argued that this building was closer in

age and parking provision, features modern specification, and is situated in a similar location. He contended that the subject property, being much larger, should be valued in line with this comparable property, but with an appropriate quantum adjustment, arguing £85/m^2 as more reasonable. Mr Ng agreed that this was a good comparable but stated that it was slightly further away.

21. Mr Devine examined the ratio between the unadjusted rate for 100 Hatherton Street and that of the subject property. The original unadjusted rate of £110/m^2 for the subject represented 88% of 100 Hatherton Street's rate of £125/m^2. Applying this same ratio to the agreed rate for 100 Hatherton Street (£95/m^2) produced a figure of £83.60. Based on this calculation, Mr Devine concluded that a rate of £85/m^2 for the subject property was appropriate.

22. Mr Ng calculated what he considered to be the true unadjusted rate for the eight assessments by removing the value attributable to air conditioning and raised floors. On this basis, he determined that the subject property's current rate of £98/m^2 already reflects these features, without them, the rate would be £91/m^2. For the AA building, the adjusted rate would be £91/m^2, while the RAC building was £66.15/m^2 and 100 Hatherton Street was £102.25/m^2. Based on these calculations, Mr Ng concluded that the subject property's rate was fair and reasonable.

23. Mr Devine stated that the property is the largest in West Bromwich by a margin of 4,000m^2. He emphasized that it is unique within the town and that the company specifically chose this location because it was ideally suited for its headquarters, being situated in the town that shares its name.

24. Mr Ng argued that the property is situated in a well-developed residential area with good facilities and a good transportation network, which should be reflected in its valuation. Although the assessment includes 46 on-site parking spaces, there is an additional open car park opposite, managed by West Bromwich Building Society, exclusively for staff use. The panel noted that these 155 spaces are recorded under a separate list entry.

25. Mr Devine also referred to the Upper Tribunal decision in *Robert Dyas Holdings Limited* v *Moore* (VO) [2025], arguing that this case established there was no established tone, despite the VOA asserting otherwise.

26. Having considered all the evidence, the panel found the case presented by the Appellant's representatives more persuasive. They demonstrated that a rate of £85/m^2 was more reasonable and aligned with other comparable assessments. Both parties agreed that 100 Hatherton Street, was the most relevant comparison, given its similar age and parking provision. That property had been valued at £95/m^2, and is approximately half the size of the subject, making it reasonable for the subject property to be assessed at a lower rate. The panel acknowledged that the RAC building required adjustment to reflect its disadvantages, however, its significantly lower valuation had already accounted for these factors. Additionally, the subject property does not provide the same level of parking as the AA or RAC buildings.

Conclusion

27. In view of the above findings and conclusions, the Tribunal panel determined that the RV in respect of the subject hereditament was unreasonable, and that an unadjusted rate of £85/m^2 more accurately reflected the appeal property. The panel calculated the revised valuations as shown below.

Valuation	**Base / Adopted Rate**	£ 85.00

Item	Description	Area m2	Relativity	£/m2	Value
1	Office	1,419.00	1.00	£ 85.00	£120,615.00
2	Office	1,212.00	1.00	£ 85.00	£103,020.00
3	Office	1,265.00	1.00	£ 85.00	£107,525.00
4	Office	1,265.00	1.00	£ 85.00	£107,525.00
5	Office	1,265.00	1.00	£ 85.00	£107,525.00
				Subtotal	**£546,210.00**
	Additional Features				
	Car Parking				£6,900.00
				Total	**£553,110.00**
				Say RV	**£550,000**

28. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2017 Rating List entry in respect of 2 Providence Place, West Bromwich, B70 8AF to £550,000 RV with effect from 1 April 2017. The Valuation Officer must comply with this Order within two weeks of the date of its making.

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

Right of further appeal

30. 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.

31. 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 A Owusu-Afriyie, Senior Member (Chair)
Mrs M J Cole, Senior Member
31 December 2025

Clerk to the Tribunal
Date issued to the parties: 31 December 2025