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

Case No's: CHG101116747 CHG101116765 CHG101116775 CHG101116766

Sitting remotely using Microsoft Teams

Date: 8 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List Appeals: Local Government Finance Act 1988; offices and premises; rental evidence close to the valuation date; appeals against the accuracy of the rateable value for the hereditaments; appeals dismissed.

Before:
MR WJ READ
MR S GILL

Between:
BLICK ROTHENBERG LIMITED **Appellant**

- and -

NICOLA JOHNSON
(VALUATION OFFICER) **Respondent**

Regarding:
1ST FLOOR, NEW BROOK BUILDINGS, LONDON WC2B 5DG
PT 3RD FLOOR (OFFICE), NEW BROOK HOUSE, LONDON WC2B 5DG
PT 3RD FLOOR, NEW BROOK HOUSE, LONDON WC2B 5DG
4TH FLOOR, NEW BROOK HOUSE, LONDON WC2B 5DG
(the "subject properties")

Mr S White, of Daniel Watney, for the **Appellant**
Mrs R Axup, for the **Respondent**

Hearing date: 19 November 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The panel made no change to the rating list entries in respect of the subject properties.

STATEMENT OF REASONS

Introduction

3. The appeal process began with proposals made by the appellant's representative against the entries in the 2017 rating list as follows: (all of the entries were with effect from 1 April 2017)

Appeal	Proposal	VOA Decision	Appeal	£/m^2	RV £
1st Floor	24 08 2023	21 02 2025	19 06 2025	585.00	249,000
Pt 3rd Floor (office)	24 08 2023	21 02 2025	19 06 2025	585.00	472,500
Pt 3rd Floor	24 08 2023	21 02 2025	19 06 2025	585.00	135,000
4th Floor	24 08 2023	21 02 2025	19 06 2025	585.00	477,500

4. The appellant's representative proposed revised assessments based on a reduced tone of value for main space of £472.50/m^2.

Appeal	Proposed RV
1st Floor	£201,000 with effect from 1st April 2017
Pt 3rd Floor (office)	£382,500 with effect from 1st April 2017
Pt 3rd Floor	£109,000 with effect from 1st April 2017
4th Floor	£385,000 with effect from 1st April 2017

5. Mr White appeared 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), the representative confirmed that he was instructed under a conditional fee arrangement. He 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.

6. The panel accepted this expert witness evidence on the above basis as the parties agreed the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of Valuation Tribunal for England (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). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

7. The Tribunal panel conducted the hearing of this appeal remotely via Microsoft Teams conference call using audio/video-link. During the call Mr White was temporarily disconnected from the hearing for approximately five minutes. Proceedings were halted whilst the Clerk to the Tribunal re-established a connection. The Tribunal panel is satisfied that this interruption had no material impact upon his ability to present the Appellant's case. For the avoidance of any doubt, the Tribunal Panel is satisfied that those present at the hearing were able to fully participate in the proceedings.

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

Background

9. The subject properties are offices situated on the eastern end of Great Queen Street, just off Kingsway in London. New Brook Buildings is a large imposing concrete framed building built in the early 1960s it was refurbished in 1991 and again in 2008/9. Holborn and Covent Garden Underground Stations are both within walking distance. The office accommodation benefits from perimeter air-conditioning and fully accessible raised floors. The 1st floor office has an area in terms of main space (ITMS) of 427.00m^2. The 3rd floor has an office area and ITMS of 1,043.30m^2 and the 4th floor has an office area ITMS of 819.30m^2.

10. The issue for the panel to determine was whether the rate/m^2 adopted by the Valuation Officer was fair and reasonable.

11. Prior to the hearing the parties agreed that these appeals should be heard together.

Relevant Law

12. The term “rateable value” was 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 being responsible for all rates, taxes, repairs and insurance. In respect of all entries in the 2017 rating list, the Rating Lists (Valuation Date) (England) Order 2014 requires the rental levels to be taken on 1 April 2015, the antecedent valuation date (AVD).

13. The subject hereditaments must be valued for the purpose of non-domestic rating on the basis of the rent at which they might reasonably be expected to be let from year to year on a number of assumptions. Those assumptions are listed in paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988.

14. Matters that affected the physical state or enjoyment of the property or the locality are to be taken at the material day, as outlined by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject hereditaments, the material day is 1 April 2017.

Discussion

15. The Lands Tribunal judgment in *Lotus and Delta* v *Culverwell (VO) and Leicester City Council* [1976] RA 141 provided authoritative guidance on the weight to be attached to rental and assessment evidence. The rent on the subject property was considered to be the correct starting point but, where available, rents on similar properties were also to be considered. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted. The panel noted that the rent on the subject properties which had been agreed in 2012, analysed by Mr White to between £388/m^2 and £411/m^2. The rents had subsequently increased at review in 2017 to between £527/m^2 and £548/m^2. Mr White had then analysed the rents using linear interpolation at the AVD, to between £460/m^2 and £480/m^2.

16. Mrs Axup did not attach any significant weight to the rents agreed in 2012 as she considered these agreements to be too remote from the AVD and furthermore those agreed at review in 2017 were not open market rents but were index linked.

17. The panel did not find the evidence of rents agreed on the subject properties to be of any particular significance as they had been agreed in 2012, it therefore attached little weight to this evidence.

18. Mr White referred to a plethora of settlement evidence for comparable properties in his evidence, citing four in particular:

- Africa House, 70 Kingsway, Mr White argued that this was a grade-A, new build office building, which was constructed behind a retained façade providing the best quality space in the locality a new lease had been agreed in July 2014, this rent analysed to £490/m^2 and the tone had been agreed by consent at £490/m^2.
- Holborn Tower, 137-144 High Holborn, Mr White argued that this is the most comparable building to the subject properties in terms of age (both 1960s buildings), size, locality and specification. Holborn Tower had been reduced from £575/m^2 to a rate of £472.50/m^2 at the Challenge stage.
- 280 High Holborn, Mr White argued that was also a grade-A, new build, office building which had been constructed in 2012 and provided superior accommodation to the subject property. The property had been valued at £500/m^2 for the 2017 list, but it was reduced to £470/m^2 at the Challenge stage.
- 8th Floor Berkshire House, 168-173 High Holborn, Mr White argued that this property had originally had a base rate of £500/m^2 but had been agreed at £460/m^2 by consent order at the appeal stage.

19. Mr White contended that this evidence supported a revised value of £472.50/m^2 for the subject properties which included an additional £25/m^2 for category B fit out as agreed between the G7 the Valuation Office and the Rating Representatives for the London area.

20. The panel found this to be useful evidence of settlements, and it attached due weight to it.

21. Mrs Axup argued that the best rental evidence was from the properties in New Brook Buildings, these were rental agreements for the 2nd and 11th Floors which were occupied by two separate and unrelated tenants. These were open market transactions agreed at separate rent reviews close to the AVD in September 2015, which Mrs Axup argued would reflect the advantages and disadvantages of properties in the same building as the subject properties. The Valuation Officer had analysed these rents to £601.17/m^2 and £642.14/m^2 respectively and had adopted a tone of £585/m^2.

22. Mrs Axup further submitted that there had also been two challenges within the subject building: the first for the 2nd floor requesting a tone reduction to £550/m^2 a decision was issued maintaining the tone of £585/m^2 which was not appealed; and the second, which was made against the 5th – 9th floor in relation to a material change of circumstances did not question the tone of £585/m^2 which Mrs Axup stated suggested that the tone was accepted as being reasonable.

23. The appellant argued that the better evidence was that of settlements and rents for comparable properties in the locality as these challenges had been made by unrepresented rate payers.

24. The panel was aware that in cases of this nature the burden of proof is on the appellant's representative to satisfy the Tribunal that the appeal should be allowed. On balance the panel found the evidence of properties within the subject building to be the more persuasive evidence. It noted that there was an established tone along with evidence from rent reviews close to the AVD which supported a tone of £585/m^2 for the subject properties. It determined that the respondent's tone of value for main space for the subject hereditaments was fair and reasonable.

Conclusion

25. In view of the above findings and conclusions, the appeal was dismissed.

Right of further appeal

26. 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.

27. 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 WJ Read, Senior Member (Chair)
Mr S Gill, Senior Member
8 December 2025

Mrs H Beresford
Clerk to the Tribunal
Date issued to the parties: 8 December 2025