



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

Case No: CHG101121974

Sitting remotely using
Microsoft Teams

Date: 9 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Non-Domestic Rating Appeals; 2017 Rating List; offices; comparable evidence; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; appeal dismissed.

**Before:
MR JM IMPERATO
MRS OO ROBSON**

Between:

FORVIS MAZARS LLP

Appellant

- and -

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

Respondent

**Regarding:
PART FIRST FLOOR, 2 CHAMBERLAIN SQUARE, BIRMINGHAM, B3 3AX
(the “appeal property”)**

Ms Lauren Rabbette of Rabbette Chartered Surveyors on behalf of the appellant
as both advocate and expert witness

Mr Jack Green, on behalf of the respondent as both advocate and
expert witness

Hearing date: 24 June 2025

DECISION AND STATEMENT OF REASONS

© CROWN COPYRIGHT 2025

Decision

1. The appeal is dismissed.
2. The Tribunal determined the rateable value of the appeal property to be reasonable at £199,000 with effect from 11 February 2021.

Introduction

3. This is a 2017 rating list appeal. The appeal property is located in a modern office block in Birmingham City Centre. The appellant is seeking a reduction in the RV, contending that the rate of £235/m² (subsequently reduced to £215/m²) is excessive.
4. The appellant submitted a challenge which the valuation officer determined to be not well-founded. A decision notice to that effect was issued on 3 October 2024. That decision was appealed to this Tribunal on 2 February 2025 under Regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009, the grounds being that the current valuation for the hereditament was not reasonable.
5. In order to assist the panel, the parties had agreed the floor areas, relativities and the end allowance of 15% before the hearing.
6. The representatives were appearing as both advocate and expert witness.
7. Ms Rabbette confirmed that she was employed on a success-related fee basis in connection with her role as advocate. She declared that she understood and fully accepted that her duty was to the Tribunal in giving evidence and that she would comply with this as well as the requirements of the professional body, regardless of whether or not the evidence supported her client's case.
8. The panel accepted the expert witness evidence on the above basis: the appeal was not considered complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. The panel determined that it was appropriate to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the issue before it.
9. This statement of reasons is not and does not purport to be a verbatim record of the proceedings.

Background

10. The issue before the panel was the correct unadjusted rate to be adopted in the valuation for the appeal property. Following the Challenge the valuation officer reduced the rateable value from £255,000 to £199,000. This was a reduction in the rate from £235/m² to £215/m². The appellant is seeking a reduction in the rateable value to £185,000, based on a rate of £210/m².
11. The appeal property is a first-floor office in a newly built eight storey office block. The respondent's representative described the accommodation as grade A and the photographic evidence showed modern offices within an attractive and contemporary building. The appellant's representative argued that the VO was incorrect to classify the accommodation as the most modern, proposing that offices at Snowhill were superior.

12. The evidence before the panel comprised of the information disclosed and exchanged during the challenge process. The submissions included photographs of the appeal property, a location plan, rating assessments in support of tone, the parties' skeleton arguments, a schedule of comparable assessment evidence, and a copy of the current and the proposed valuations.
13. Just prior to the hearing the appellant's agent had provided an updated location plan of comparable assessments plus photographs of Three Snowhill. She had also submitted a copy of a recent VTE decision in respect of Three Snowhill – CHG101129595. In that case the panel had not been persuaded that the 'newness' of the building warranted an uplift in the UAR when compared to the neighbouring One and Two, completed in 2008 and 2013 respectively.

Relevant Law

14. 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 (SI:2014 No.2841) requires the rental levels to be taken as at 1 April 2015, the antecedent valuation date (AVD). This common date was used to ensure that every property was treated in a consistent way.
15. The material day (the date by which physical factors have to be considered) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. The material day in this appeal is 11 February 2021, the date from which the appeal property entered the Valuation List.

Discussion

16. The panel analysed the competing evidence with reference to the Lands Tribunal judgment in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA141, which was included in the evidence documents. This provided authoritative guidance on the weight to be attached to rental and assessment evidence. The rent on the appeal property is accepted to be the correct starting point, with consideration given to how that rent accords to the terms of the statutory definition of rateable value. In this appeal both parties asserted that the rent of £404,515.50, agreed more than five years post AVD, should not be relied on. In line with these representations the panel placed little weight on the rent for the appeal property.
17. There was no other rental evidence provided and so, in line with *Lotus & Delta*, the panel moved on to consider the assessments applied to comparable properties.
18. The appellant's agent had provided details of assessments that she considered comparable to the appeal property. They were all premium offices located in the city centre and were within a ten-minute walk of the appeal property. The agreed assessments ranged from £170/m² to £210/m², with Colmore Building, Baskerville House and Temple Point all valued at £200/m² or lower.

19. The oral evidence of both parties was focussed on the assessments at Snowhill. The Snowhill area was described as ‘highly prestigious’ and noted to be roughly five minutes’ walk from the appeal property, which has a very central location by the Town Hall and New Street Station. Both parties agreed that the appeal property and the Snowhill assessments benefit from excellent locations and public spaces, but the valuation officer contended that the appeal property has a better location, substantial public realm and better accommodation than Snowhill One and Two.
20. The panel asked the appellant’s representative whether she thought that the appeal property had a better location, being in the very centre of the city. She stated that Snowhill was ‘more of a commuter area’ but maintained that the location was comparable to that of the appeal property and said that the evidence did not support a difference in assessments between the areas.
21. Ms Rabbette referred to the recent VT decision in respect of Three Snowhill, in which the panel found “no compelling evidence to show that office accommodation in Three Snowhill should be valued any differently to the office accommodation in One and Two Snowhill”. She contended that the same principle should be applied to this appeal.
22. The panel did not find this reasoning convincing. The assessments in the Snowhill appeal were in the same location and even shared some facilities. The appeal property was not in the same location as Snowhill, it was closer to the city centre, with an address which the valuation officer’s representative argued was better and more prestigious. It was served by the main railway station rather than a local line and, as well as the substantial public realm, there were more and better retail outlets and recreational facilities in the area.
23. Mr Green stated that workers wanted to be in areas with such amenities. He maintained that Chamberlain Square, as the newest and most sought-after development in Birmingham, would have a higher value than the assessments at Snowhill. The panel queried the difference between the two locations, asking if it was marginal. Mr Green agreed that it was, but opined that, in his judgment as a valuer, the location of the appeal property was better than Snowhill. The panel did not consider that the appellant’s argument undermined the respondent’s opinion.
24. The appellant’s representative asked the respondent’s representative why he had not referred to the previous VT decision himself, stating that in her view the valuation officer should have taken action in line with that decision. The respondent’s representative noted that the decision had only been issued on 10 June 2025, and he had been on holiday and unaware of it.

Determination

25. In view of the above findings and taking a ‘stand back and look approach’, the panel is satisfied that the current assessment is reasonable. It considered that the more central location added value and found that an uplift of £5/m², or just over 2%, accorded with a view that the difference in location was ‘marginal’.
26. The appeal is dismissed.

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/.

Mr JM Imperato, Senior Member (Presiding)

Mrs OO Robson, Senior Member

9 July 2025

Mrs D Davies
Clerk to the Tribunal

Date issued to the parties: 9 July 2025