VALUATION TRIBUNAL FOR ENGLAND

Non-domestic rating appeal; 2017 Rating List; shop and premises; end allowance; reduced rateable value agreed by parties; agreement ratified.

APPEAL NUMBER: CHG101126563

RE: Boots, 82 High Street, Newmarket CB8 8JX ("the subject hereditament")

BETWEEN: Boots UK Limited — Appellant

and

Lucy Dyer (Valuation Officer) — Respondent

SITTING: *remotely using Microsoft Teams*

ON: 26 March 2025

BEFORE: Mrs M Chaggar (Presiding Senior Member)
Mrs M Cole (Senior Member)

CLERK: Mr S Fletcher

APPEARANCES: Mr S Bicknell of WSP GL Hearn (Appellant's representative)
Ms N Awoyokun (Respondent's representative)

Summary of decision

1. The panel ratified the agreement between the parties to reduce the rateable value (RV) of the subject hereditament to £98,500 with effect from 1 April 2017.

Details of agreement

2. The appeal process began with a proposal made by the appellant's representative on 11 September 2023 in respect of the Valuation Officer's (VO) compiled list entry at £104,000 with effect from 1 April 2017. The appellant's representative proposed a revised assessment of £98,500 based on a 5% end allowance.

3. At the hearing and prior to inviting submissions from the parties, the panel was informed that an agreement had been reached between the parties to reduce the subject hereditament's RV to £98,500 with effect from 1 April 2017.

4. The panel was satisfied that there were no longer any matters in dispute and therefore ratified the agreement.

Order

5. In accordance with Regulation 38(4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the respondent is ordered to alter the subject hereditament's entry in the rating list to £98,500 with effect from 1 April 2017. The respondent must comply with this order within two weeks of its making.

6. Any fee paid will be refunded in full in accordance with regulation 13E of the above Regulations.

Date: 26 March 2025