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

Case No: CHG101146048

Sitting remotely using Microsoft Teams

Date: 28 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Offices and premises; ratification; appeal allowed-in-part.

Before:
MR S P WOOD
MISS N CLARKE

Between:

SIR ROBERT MCALPINE LTD **Appellant**

- and -

NICOLA JOHNSON (VALUATION OFFICER) **Respondent**

Regarding:
BST-4TH FLRS, 8-9 GROSVENOR PLACE, LONDON, SW1X 7SH
(the "subject property")

Mr C Corney-Loates (instructed by BGL Partners Ltd) for the **Appellant**
Ms L Pokuaa-Amofah for the **Respondent**

Hearing date: 8 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal finds that the entry for the subject property is reduced to Rateable Value (RV) £510,000 with effect from 15 June 2020.

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of Bst-4th Flrs, 8-9 Grosvenor Place, London SW1X 7SH which entered the 2017 Rating List as offices and premises with an RV of £530,000, effective from 15 June 2020.

4. 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 shown in the list for the hereditament is inaccurate by reason of a material change of circumstances.

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

Background

6. Initially, the RV for the hereditament was £550,000 RV which was based on an unadjusted unit rate of £500/m^2.

7. In the proposal, the Appellant's representative sought a reduction to £422,500 with effect from 15 June 2020. Three matters were disputed:

    1) The Appellant sought a 15% Material Change of Circumstances (MCC) end allowance to reflect the detrimental impact of party wall building works, demolition and extensive redevelopment at the neighbouring property.

    2) The Appellant argued that the basement accommodation had been overvalued as office space and should instead be assessed as internal storage, resulting in a reduction of the unadjusted unit rate from £250/m^2 to £125/m^2.

    3) The Appellant sought a further 5% allowance to reflect the compromised layout and restricted access between 8 and 9 Grosvenor Place.

8. As a consequence of the challenge, the Valuation Officer reduced the RV to £530,000 with effect from 15 June 2020, reflecting a 5% end allowance to account for the temporary adverse impact of the neighbouring construction works on the subject property.

Discussion

9. The issue for determination was the rateable value of the appeal property.

10. Prior to the commencement of the hearing, the parties engaged in further discussions in relation to the appeal. It was agreed that a 5% end allowance for impact of the works to the neighbouring property was sufficient and that no additional allowance was justified. It was also agreed that no allowance was warranted in respect of the layout of the assessment. However, the Valuation Officer agreed to reclassify the basement accommodation as internal storage rather than office space, resulting in the reduction in the unadjusted unit rate from £250/m^2 to £125/m^2. As a consequence, the parties reached a verbal agreement of a revised rateable value of £510,000, with effect from 15 June 2020. The revised valuation is set out below.

Valuation	**Base / Adopted Rate**	£500.00

Item	**Description**	**Area m2**	**Relativity**	**£/m2**	**Value**
1	Basement Internal Storage	168.20	0.25	£125.00	£21,025.00
2	Basement Kitchen	16.50	0.50	£250.00	£4,125.00
3	Ground Floor Office	213.80	1.00	£500.00	£106,900.00
4	First Floor Office	270.14	1.00	£500.00	£135,070.00
5	Second Floor Office	114.50	1.00	£500.00	£57,250.00
6	Second Floor Office	87.29	1.00	£500.00	£43,645.00
7	Third Floor Office	176.10	1.00	£500.00	£88,050.00
8	Fourth Floor Office	150.90	1.00	£500.00	£75,450.00
9	Fourth Floor Office	13.40	1.00	£500.00	£6,700.00
				Subtotal	**£538,215.00**
Item	**Adjustments**	**+ / -**	**Line/Overall**	**%**	
1	Temporary Disadvantage	Allowance	Overall	5.00%	(£26,910.75)
				Total	**£511,304.25**
				Say RV	**£510,000**

Determination

11. As both parties were in agreement to this RV, the panel confirmed and ratified this amount.

12. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list to rateable value £510,000 with effect from 15 June 2020.

13. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

14. As the grounds of the appeal have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

15. 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.

16. 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 S P Wood, Senior Member (Chair)
Miss N Clarke, Senior Member
28 January 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 28 January 2026