



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

Case No: CHG101148352

Sitting remotely using  
Microsoft Teams

Date: 19 December 2025

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*RATING — Local Government Finance Act 1988 — deletion; programme of works; appeal allowed*

**Before:**

**MR G MCGILL**

**Between:**

**CHURCH ELM DEVELOPMENTS LTD**

**Appellant**

**- and -**

**ANDREW MOULAND  
(VALUATION OFFICER)**

**Respondent**

**Regarding:**

**CHURCH ELM MOTORS, CHURCH ELM LANE, DAGENHAM RM10 9RR  
(the “subject property”)**

**Mr D Sadiq of Stiles Harold Williams Partnership, for the Appellant**

**Mr K Chamba, for the Respondent**

Hearing date: 4 December 2025

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**DECISION AND STATEMENT OF REASONS**

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## DECISION

1. The appeal is allowed.
2. The Tribunal finds that the entry for the subject property in the 2017 rating list should be deleted with effect from 10 February 2021 as the hereditament ceased to exist.

## STATEMENT OF REASONS

### Introduction

3. This appeal has been brought in respect of Church Elm Motors, Church Elm Lane, Dagenham RM10 9RR which was entered in the 2017 rating list as 'workshop and premises' £23,500 RV, effective from 1 April 2017.
4. The proposal had been served on the Valuation Office Agency (VO) on 26 October 2023 seeking deletion of the property from the 2017 rating list effective from 10 February 2021.
5. The Tribunal Business Arrangements provide that a hearing will normally take place before a panel of two members of the Tribunal, including at least one Senior Member. However, paragraph 11 of those Arrangements also provide that a Senior Member may sit alone to avoid postponing the hearing where a second panel member is unable to sit for any reason. In respect of this hearing, a second panel member was having technical issues. In accordance with Paragraph 11 of the Tribunal Business Arrangements, I am satisfied that I am authorised to hear and determine this appeal alone.
6. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

### Background

7. The issue for determination was whether the subject property should be deleted from the 2017 rating list.

### Discussion

8. Prior to the hearing, the parties reached verbal agreement that the subject property should be deleted from the 2017 rating list with effect from 10 February 2021.
9. As both parties agreed to this RV, the panel ratified this agreement.

### Conclusion

10. In view of the above findings and conclusions, the appeal was allowed.

### Order

11. 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 remove the entry in the rating list with effect from 10 February 2021.

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

### **Refund of appeal fees**

13. 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**

14. 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.
15. 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/](http://www.valuationtribunal.gov.uk/guidance-booklets/).

Mr G McGill, Senior Member  
19 December 2025

Mrs H Beresford  
Clerk to the Tribunal

**Date issued to the parties:** 19 December 2025