



VALUATION TRIBUNAL FOR ENGLAND

2023 Rating List Appeal: Local Government Finance Act 1988; price per m² to be adopted; rental evidence limited; weighting of available evidence; appeals allowed in part

APPEAL NUMBERS: CHG101150769; CHG101155180; CHG101150771 and CHG101150759

RE: 12 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP; 11 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP; 15 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP and 6 Arlington Court, Arlington Business Park, Whittle Way, Stevenage, SG1 2FS
(the "subject properties")

BETWEEN:	Tripartum Limited; Gritit Limited; Streets Chartered Accountants and Tollers LLP	Appellants
	and	
	Ms K Giles (Valuation Officer)	Respondent

SITTING: *remotely using Microsoft Teams*

ON: Thursday 3 April 2025

BEFORE: Mr Amran Hussain (Presiding Senior Member)
Mr S Mustafa (Senior Member).

CLERK: Mr A Jolly

APPEARANCES: Mr C Strong of Ryan Property Tax Services UK Ltd representing all four
Appellants
Mr L Stevens representing the respondent

DECISION AND STATEMENT OF REASONS

Decision

1. The appeals are allowed in part. The unadjusted price per m² is reduced from £185 per m² to £150 per m² and the following rateable values (RV) are confirmed:

11 Gateway 1000, Arlington Business Park	RV £27,750 with effect from 1 April 2023
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12 Gateway 1000, Arlington Business Park	RV £27,750 with effect from 1 April 2023
15 Gateway 1000, Arlington Business Park	RV £35,000 with effect from 1 April 2023
6 Arlington Court, Arlington Business Park	RV £86,000 with effect from 1 April 2023

Introduction

2. These appeals have been brought in respect of the following: the appeals were lodged by the Ryan Property Tax Services UK Ltd on behalf of the occupiers of the four subject properties on 14 November 2024 and 15 November 2022 against the Valuation Officer's Decisions of 3 February 2024 and 3 October 2024.
3. The subject properties were entered into the 2023 Rating List as follows:

11 Gateway 1000, Arlington Business Park	RV £34,250 with effect from 1 April 2023
12 Gateway 1000, Arlington Business Park	RV £33,500 with effect from 1 April 2023
15 Gateway 1000, Arlington Business Park	RV £43,250 with effect from 1 April 2023
6 Arlington Court, Arlington Business Park	RV £106,000 with effect from 1 April 2023
4. It was agreed between the parties that all four appeals should be heard together as the evidence and arguments were the same for each appeal. The panel agreed to dealing with all four appeals together.
5. This statement of reasons is not and does not purport to be a full verbatim record of the proceedings.
6. Mr Strong 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), Mr Strong's declaration of truth included a statement that he was instructed under any conditional fee arrangement.
7. Mr Strong 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.
8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of 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).
9. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

Issue

10. The issue before the panel concerned the price per m² that should be adopted with effect from 1 April 2023. The appellants' representative had sought a reduction from the unadjusted price of £185 per m² to unadjusted price of £120 per m². At the hearing the appellant's representative sought a reduction within a range of £120 per m² and £140 per m².
11. For these appeals the antecedent valuation date (AVD) was 1 April 2021 and the material date was 1 April 2023.

12. The subject properties were offices and premises within Arlington Business Park close to junction seven and eight of the A1M and was approximately five minutes' drive from Stevenage station and 1.2 miles from Stevenage town centre.

Decision and reasons

13. Mr Strong stated that he was seeking a reduction in the price per m² to be adopted based on rental evidence. He considered that the £185 per m² adopted was excessive when considering the rental evidence although he accepted that the rental evidence was limited with only four pieces of rental evidence close to the AVD out of 57 hereditaments in the locality. He stated that that 11 Gateway 1000 was held freehold, 12 Gateway 1000 rental evidence was from July 2018.
14. Mr Strong considered the best evidence was that of 6 Arlington Court, which was a lease from January 2000 which analysed to £125 per m² to the five year break clause and £140 to the end of the lease. He confirmed that the five year break clause was without penalty. He considered this was the best evidence as it was a new letting
15. Mr Strong stated that RV's had increased by 37% for properties within Arlington Business Park whereas the national average was an increase of 10%. However, the rent for Unti 6 showed a decrease of 10%.
16. Mr Strong considered that the June 2019 lease renewal for Solar House, Stevenage Leisure Park provide limited evidence but did support his request for a reduction as this rent analysed to £165 per m² pre-pandemic when there was a scarcity of large offices in the locality. He believed that a lower value would be applied at the AVD and sought a reduction in the price per m² to between £120 and £140.
17. Mr Strong considered that the rental evidence for 10 Gateway 1000 should be treated with caution as he believed the property was used as a science lab due to the nature of the occupier and the fact that all the windows had been blacked out.
18. Mr Stevens stated that Arlington Court was a more traditional built offices constructed in 2007 with Gateway 1000 being of more modern design and constructed in 2008. He also accepted that there was a paucity of rental evidence at the AVD and believed this may be due to the pandemic.
19. Mr Stevens referred to the rental evidence for 6 Arlington Court which he had analysed to £122 per m² to the break clause and £140 over the length of the whole lease. He also referred to 2nd floor, Solar House, Stevenage Leisure Park which had analysed to £165 per m². As this was a larger hereditament, he considered that, having regards to the effects of quantum, supported £175 per m² being applied to the subject properties.
20. Mr Stevens also referred to a new letting from 8 October 2020 for 10 Gateway 1000. It was a five year lease with a three month rent free period. When analysed, ignoring the rent free period for fit out, this rent was £183 per m² and has an adopted value of £185 per m². He had to assume that this was an office as vacant and to let plus there were a number of laboratory type premise for let within another estate close by. He believed this rental evidence provided the best evidence and supported £175 per m² applied.

21. The panel noted that all the subject properties had been valued at the same price per m² and therefore from that consider that the rental levels would be similar even though there were difference in appearances.
22. Whilst the panel noted the comments of the appellant's representative concerning 10 Gateway 1000 possibly being used as a laboratory, he provided no supporting evidence of this and therefore the panel considered its use as an office and premises.
23. The panel considered the limited rental evidence and agreed that the two best rents were 6 Arlington Court and 10 Gateway 1000. These two rents analysed to between £122/£125 per m² at the five year break clause and £140 for the whole length of the lease and £183 per m².
24. The panel considered that the rental evidence for 6 Arlington Court and 10 Gateway 1000 showed the lowest and highest rental levels for premises from the limited evidence. Both were new lettings and therefore greater weight could be placed upon compared to the lease renewal for Solar House although the panel did give some weight to that rental evidence.
25. The panel considered that from the rental evidence the appellant's £120 per m² and respondent's £175 per m² were not reasonable. From all the rental evidence the panel considered that £150 per m², a value between the lower rent and the higher rent but close to the lease renewal level of rent, was reasonable price per m².
26. The panel therefore allow the appeals in part and confirm the following RV's with effect from 1 April 2023.

11 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP RV £27,750
 12 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP RV £27,750
 15 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP RV £35,000
 6 Arlington Court, Arlington Business Park, Whittle Way, Stevenage, SG1 2FS RV £86,000

Valuations

11 Gateway 1000

Ref	Floor	description	area m ² /unit	£ per m ² /Unit	Value
1.1	ground	office	88.37	£ 150.00	£ 13,255.50
1.2	first	office	96.78	£ 150.00	£ 14,517.00
					£ 27,772.50
			say RV		£ 27,750.00

12 Gateway 1000

Ref	Floor	description	area m ² /unit	£ per m ² /Unit	Value
1.1	ground	office	89.49	£ 150.00	£ 13,423.50
1.2	first	office	96.53	£ 150.00	£ 14,479.50
					£ 27,903.00
			say RV		£ 27,750.00

15 Gateway 1000

Ref	Floor	description	area m ² /unit	£ per m ² /Unit	Value
1.1	ground	office	78.82	£ 150.00	£ 11,823.00
1.2	first	office	78.01	£ 150.00	£ 11,701.50
1.3	second	office	78.01	£ 150.00	£ 11,701.50
					£ 35,226.00
			say RV		£ 35,000.00

6 Arlington Court

Ref	Floor	description	area m ² /unit	£ per m ² /Unit	Value
1.1	ground	office	287.05	£ 150.00	£ 43,057.50
1.2	first	office	287.05	£ 150.00	£ 43,057.50
					£ 86,115.00
			say RV		£ 86,000.00

Order

27. As a consequence of the above decision, the Valuation Officer is ordered to reduce the 2023 Rating List entries as per the schedule below with effect from 1 April 2023 within two weeks of the date of this order.

11 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP RV £27,750
 12 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP RV £27,750
 15 Gateway 1000, Arlington Business Park, Whittle Way, Stevenage, SG1 2FP RV £35,000
 6 Arlington Court, Arlington Business Park, Whittle Way, Stevenage, SG1 2FS RV £

Date issued to parties: 1 May 2025

Right of further appeal

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.