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

Case No: CHG101168152

Sitting remotely using Microsoft Teams

Date: 20 June 2025

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

*RATING — Local Government Finance Act 1988 — warehouse, office and premises; valuation of storage in dispute; rental evidence; comparable assessments; appeal allowed*

**Before:**
**MR M ASLAM**
**MS L DUBOW**

**Between:**

**JAVED MIAH** — **Appellant**

**- and -**

**ANDREW MOULAND (VALUATION OFFICER)** — **Respondent**

**Regarding:**
**GROUND FLOOR, 4 CENTRAL BUSINESS CENTRE, IRON BRIDGE CLOSE, LONDON, NW10 0UR**
(the "subject property")

Mr J Miah, the Appellant in person
Mr G Kirby for the Respondent

Hearing date: 29 May 2025

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**DECISION AND STATEMENT OF REASONS**

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## Decision

1. The appeal is allowed.

2. The Tribunal determined a revised rateable value (RV) of £10,750 with effect from 16 April 2021.

## Introduction

3. This is a 2017 rating list appeal. Ground Floor, 4 Central Business Centre, Iron Bridge Close, London NW10 0UR, (the 'subject property') had been entered in the 2017 rating list as 'warehouse, office and premises' with a RV of £14,000 with effect from 16 April 2021.

4. The challenge proposal was submitted by Mr Miah on behalf of Rivershop Ltd, and was received by the Valuation Officer on 16 June 2023. It had been made on the grounds that the alteration made by the Valuation Officer was disputed. A revised RV of £11,500 was proposed with effect from 16 April 2021.

5. The Valuation Officer issued a challenge case decision notice on 6 September 2024, which stated that, based upon the evidence and information available, the rating list entry was reasonable and there would be no change.

6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was received by the Tribunal on 27 December 2024.

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

*Preliminary issue*

8. The Valuation Officer served a notice of objection on 23 January 2025 in respect of omitted and additional evidence in the appeal documents submitted by the appellant.

9. The omitted evidence comprised the full email chain between the appellant and the Valuation Officer, and emails from Brent Council. The additional evidence comprised the appellant's reference to units on a nearby industrial park.

10. In response, the appellant submitted that the information in the omitted emails was irrelevant, and that he had included emails to Brent Council in his challenge submission. With regards to the comparable properties, the appellant stated that they had been referred to in a telephone conversation with the Valuation Officer.

11. The panel had regard to *Simpsons Malt & Others v Craig Jones (VO) & Others* [2017] UKUT 0460. In this case, the Upper Tribunal's guidance to Tribunal panels in the instance of a breach of standard directions was that the three-stage test as outlined in *Denton v TH White Ltd* [2014] WLR 3926 should be undertaken before considering whether or not to impose a sanction. The test reads as follows:

   Stage 1 – if panels conclude that the breach is not serious or significant then relief from sanctions should usually be granted (para. 53).

Stage 2 – the panel need to consider why the failure or default occurred. The burden is on the defaulting party to persuade the Tribunal to grant relief. They must explain what happened and why. Illness or accidents are good reasons but overlooking a deadline is not (para. 54).

Stage 3 - The panel must consider all the circumstances of the case including:

(i) the need for litigation to be conducted efficiently and at proportionate cost;
(ii) a failure to grant a sanction may leave an inaccuracy being uncorrected;
(iii) the need to enforce compliance with rules, directions and orders (para. 55).

12. The panel considered that the omitted evidence constituted a breach of the directions, however, it was not significant, and no prejudice had been caused. The additional evidence was also found to be a breach, however, as the appellant had referred to the evidence in telephone conversations with the Valuation Officer during the challenge period, the panel considered that it was not significant; the Valuation Officer had sufficient notice of the evidence.

13. The panel granted relief from sanction at stage 1 of the *Denton* test and admitted the evidence.

**Relevant Law**

14. Rateable value is to be determined in accordance with paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988, which provides:

"(1) The rateable value of a non-domestic hereditament none of which consists of domestic property and none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions—

(a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;

(b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic.

(c) the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.

15. In respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

16. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 16 April 2021.

**Discussion**

17. The subject property is a ground floor business unit located on Central Business Park, with a total area of 106.36m$^2$. The present valuation of £14,000 RV is based upon an adopted price of £126.35 per m$^2$ (base price of £140 per m$^2$ adjusted by 9.75% to reflect lack of heating) and two car parking spaces at £600 per space.

18. The appellant disputed the present valuation of 103.11m$^2$ of office space at £126.35 per m$^2$. He contended that the unit is mainly used for storage, and should be valued as such. In support, he provided details of other units within the estate which attracted a lower price per m$^2$ for storage areas.

19. The appellant confirmed that the company had taken on the unit as he was advised that he would be able to apply for a lower RV based on storage use. Although initially the Valuation Officer was in agreement, the appellant was subsequently advised that no change would be made to the assessment.

20. The case for the Valuation Officer was that vacant and to let, the property was suitable for office occupancy, and any reasonable landlord would market it accordingly. It was submitted that the subject rent of £18,000 supported the present RV of £14,000, together with rental evidence from comparable properties.

21. The panel referred to the appellant's comparable properties.

22. Unit 3 was described as being an exact mirror image of the subject property. The valuation of this unit was provided as follows:

| Description | Area m$^2$ | £/m$^2$ | £ |
|---|---:|---:|---:|
| Office | 24.71 | 140.00 | 3,459 |
| Kitchen | 5.1 | 140.00 | 714 |
| Storage | 76.58 | 98.00 | 7,505 |
| Total | 106.36 | | 11,678 |
| Car spaces | 4 | | 2,400 |
| | | | 14,078 |

Rounded down to £14,000 RV

23. The appellant highlighted that a large part of the assessment was valued as storage.

24. The Valuation Officer referred to the rent of Unit 3 which equated to approximately £160 per m$^2$, and supported the base rate of £140. The unit had been stripped out but was still considered to be suitable for office use.

25. The appellant's second comparable, Unit 8a, had a total area of 76.82m$^2$, all of which was assessed at a storage rate of £98.00 per m$^2$.

26. The Valuation Officer confirmed that Unit 8a was a ground floor unit. Historically, Unit 8 was arranged as ground floor storage with a first floor office. When Unit 8 was split, the ground floor retained its store valuation incorrectly, and would need to be reviewed.

27. The appellant's final comparables, Unit 13 and Unit 14 were cited as having been changed from offices to storage.

28. The Valuation Officer confirmed that those units had been merged and were no longer separate. The ground floor is primarily valued as a kitchen production area, following significant conversion, which justified the reduced rate.

29. For the reasons outlined by the Valuation Officer, the panel attached little weight to Unit 8a, and Units 13 & 14. The panel found that the most compelling evidence was in respect of Unit 3. This was an identical unit to the subject, and it was clear that a large part of the assessment had been valued as storage. The Valuation Officer had referred to the analysed rent of £160 per $m^2$ in support of the adopted price for the office area, but he had not explained why the majority of the assessment was valued as storage, and why that should not also apply to the subject property.

30. The Valuation Officer submitted that there had been no physical changes to strip out office fixtures, and pointed to the presence of suspended ceilings and recessed lighting in support of the valuation of the storage area at the higher rate for an office. However, the appellant confirmed that conversion works had been completed before the start of the tenancy, which included the removal of partition walls and carpet, and the gas meter had been disconnected.

31. The Valuation Officer had also submitted that a reasonable landlord would market the subject property as an office, however, it had been confirmed that the property was marketed for office or storage use.

32. With reference to the photographs of the subject property, the panel noted a small office area, while the rest of the unit comprised shelves and racking dedicated to storage. The panel considered that the valuation of Unit 3 supported the appellant's case for a larger area to be valued at a storage rate. This was also a property which was described by the Valuation Officer as office use, vacant and to let, and no correction had been sought of the storage area.

33. In earlier email correspondence, the appellant had provided a valuation based on an office area of $10.63m^2$. In response, the previous caseworker had stated that this did not align with the floor plans, and confirmed an area of $13.38m^2$ for the office space. This revised area had been adopted by the appellant in his valuation of £11,500 RV.

34. The panel determined a revised valuation of £10,750 RV based upon £140 per $m^2$ for office space, less 9.75% for lack of heating (£126.35 per $m^2$), and storage at 30% of the office price, less 9.75% for lack of heating (£88.45 per $m^2$):

| Description | Area $m^2$ | £/$m^2$ | £ |
|---|---:|---:|---:|
| Office | 13.38 | 126.35 | 1,691 |
| Toilets | 3.25 | 0 | 0 |
| Storage | 89.73 | 88.45 | 7,937 |
| Total | 106.36 | | 9,628 |
| Car spaces | 4 | | 1,200 |
| | | | 10,828 |

Rounded down to £10,750 RV

**Determination**

35. In view of the above, the Tribunal finds that the RV of the subject property is not reasonable, and therefore the appeal is allowed.

36. 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 alter the entry in the rating list to rateable value £10,750 with effect from 16 April 2021.

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

38. A refund of the paid fee will now be arranged provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

**Right of further appeal**

39. 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.

40. 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 M Aslam, Senior Member (Presiding)

Ms L Dubow, Senior Member

20 June 2025

Mrs L Horne
Clerk to the Tribunal
**Date issued to the parties:** 20 June 2025