IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101172286

Sitting remotely using Microsoft Teams

Date: 4 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — office and premises – tone of the rating list – rental analysis – comparable properties

Before:
MS T M BLADES
DR S PENNI

Between:

JEOL UK LTD **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:
GROUND FLOOR 1 & 2 SILVER COURT, WATCHMEAD, WELWYN GARDEN CITY, HERTS AL7 1LT
(the "subject property")

Mr M Clayton of Ryan Property Tax Services UK Limited, for the Appellant.
Mr L Stevens, for the Respondent.

Hearing date: 9 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the current entry in the 2023 Rating List is reasonable and confirms the Rateable Value (RV) at £164,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. The appellant's representative, Mr Clayton, made a proposal on 10 January 2024 to challenge the entry in the 2023 Rating List at £175,000 with effect from 1 April 2023. The valuation was based on £190/m^2. The appellant's representative sought a reduction to £117/m^2 initially but then contended for £128/m^2. The Valuation Officer (VO) did not find the proposal to be well founded, but the entry was reduced to £164,000 based on £178/m^2 and a Challenge decision to that effect was issued on 3 July 2025. The appeal against the decision notice was received by the Tribunal on 4 September 2025.

4. In light of the judgment in *Gardiner & Theobold LLP v Jackson (VO)* [2018] UKUT 0253 (LC), Mr Clayton stated that he was appearing before the Tribunal in a dual role as both advocate and expert witness. He confirmed that he was instructed on a contingency fee basis. In giving expert evidence, he 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 his client's case.

5. The panel accepted this expert witness evidence on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 and is 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). It was therefore appropriate for the panel hearing the evidence to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the matters in issue before it.

6. Mr Stevens, for the respondent, submitted he was also appearing as both advocate and expert witness, presenting evidence from the decision notice prepared by a colleague. He confirmed he had visited the subject property, but only inspected it externally, and understood his duty to the Tribunal.

7. The hereditament is valued as an office and premises with accommodation over the ground, first, and second floors. It was constructed in 1989 on the Watchmead business park and measures 1,999.02m^2, which was agreed between the parties. Mr Stevens defended the VO's valuation at £178/m^2. Mr Clayton, in making the appeal to the Tribunal, sought a revised valuation of £151,000, based on £136/m^2.

8. The material day on which to consider the property and its locality was 1 April 2023, as this was a challenge to the compiled list entry. The property must be considered with regard to values on the antecedent valuation date (AVD) of 1 April 2021.

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

Relevant Law

10. The subject property must be valued by the statutory assumptions set out in Schedule 6 to the Local Government Finance Act 1988 as follows:

    "(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."*

11. The panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976] RA 141, mentioned in the appellant's evidence pack, which provided guidance on the weight to be attached to different forms of evidence.

Discussion

12. In accordance with *Lotus & Delta*, the panel found that the starting point of any valuation must be rent passing on the subject property. However, in this case the subject property is occupied on a freehold basis and therefore no rent to examine was available.

13. Mr Clayton stated that the subject property was valued under a scheme for 1990s offices and referred the panel to two comparable office hereditaments which were valued at £190/m^2 and he considered to be superior to the subject property.

14. Ground Floor North, 1 Albany Place, Hyde Way, Welwyn Garden City, Herts AL7 3UQ ("Albany Place") measures 882.40m^2 and was let from 25 January 2021 for £199,778. When analysed this rent produced a unit price of £173.26/m^2.

15. Ground Floor Centre and LHS 4 Falcon Way, Welwyn Garden City, Herts AL7 1TW ("Falcon Way") measures 815.85m^2 and was subject to a lease renewal on 29 September 2021 at £165,298. This analysed to £164.84/m^2.

16. While acknowledging both offices are smaller than the subject property, Mr Clayton submitted that they provide the best evidence of rents close to the AVD. He stated that Albany Place had been refurbished and was within walking distance to the town centre and train station. As the subject property has not been refurbished since its construction in 1989, Mr Clayton contended that it should be valued at a lower unit price than Albany Place. He highlighted

that in the 2017 rating list both the subject property and Albany Place were valued at £170/m^2 when the list was compiled. Following agreements, Albany Place was reduced to £145/m^2 and the subject property to £120/m^2.

17. Mr Clayton's other comparable property, Falcon Way, was subject to a lease renewal in September 2021 which analysed to £164.84/m^2. He considered this property to also be superior to the subject property as it had been refurbished in 2021. Falcon Way was valued the same as Albany Place at £145/m^2 in the 2017 rating list but had since been refurbished and he now considered Falcon Way to be the highest specification of the three offices.

18. Taking an average of the analysed unit price for the 2021 rents on Albany Place and Falcon Way, Mr Clayton arrived at £170/m^2. He pointed out that, in the 2017 rating list, there was a 20.83% differential between the values for these two properties (£145/m^2) and the subject property (£120/m^2). He proposed that the same differential should be applied to the 2023 rating list, deducting 20% from the average analysed rent on Albany Place and Falcon Way (£170/m^2) and arriving at £136/m^2. He asked the panel to alter the valuation for the subject property to £151,000 on that basis.

19. Mr Stevens defended the VO's valuation and pointed out that the subject property has double glazing, air-conditioning, parking, and good natural light. He did not consider it to be so inferior to the refurbished examples presented by Mr Clayton that a lower unit price was justified. He highlighted that the subject property's valuation includes a reduction of 17.25%, which had been carried forward from the agreement in the 2017 rating list. This meant that the unit price applied to the subject property was actually £157.2/m^2.

20. The panel noted that the VO had provided no examples to support the existing tone of £178/m^2, for which Mr Stevens apologised. This meant that the panel only had the examples presented by Mr Clayton to compare with the subject property. The panel noted that both Albany Place and Falcon Way are less than half the size of the subject property and therefore not particularly comparable in size, but they provided the only rental evidence for consideration.

21. After considering the photographs of the subject property and both of Mr Clayton's examples, the panel accepted that Albany Place and Falcon Way are more contemporary in appearance with more appealing spaces inside and outside. Both had been entered into the 2023 rating list valued at £190/m^2 and neither party had mentioned if this valuation had been challenged by the ratepayers of those offices.

22. While acknowledging some difference in quality between Mr Clayton's examples and the subject property, the panel did not find the difference justified a 20% reduction from the average of the analysed rents. The current entry in the list has already been reduced from an unadjusted rate of £190/m^2 to £178/m^2 in recognition of the difference in quality. The VO's valuation incorporates a 17.25% reduction, meaning the subject property is valued at £157.2/m^2: lower than the analysed rent for either Albany Place or Falcon Way.

23. Considering all the evidence presented, the panel was satisfied that the subject property was not valued at the same rate as the superior offices at Albany Place or Falcon Way and its valuation had been adjusted by way of an allowance to reflect its age and quality. It was not persuaded that the difference in qualify compared to Mr Clayton's examples was such that a further adjustment was warranted.

Conclusion

24. In view of the above findings and conclusions, the Tribunal is satisfied that the current entry in the rating list at £164,000 is reasonable and the appeal is dismissed.

Right of further appeal

25. 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.

26. 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/.

Ms T M Blades, Senior Member (Chair)
Dr S Penni, Senior Member
4 March 2026

Mrs A Sloan
Clerk to the Tribunal
Date issued to the parties: 4 March 2026