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

Case No: CHG101177280

Sitting remotely using Microsoft Teams on 20 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2017 rating list — café and premises — panel ratified the agreement reached between the parties — appeal allowed in-part.

Before:

MR HS DHAMI
MR PJ WARD
MS S BUKHARI

Between:

MASSARELLA CATERING GROUP LTD — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:

41 -44, PARK LANE, MEADOWHALL CENTRE, SHEFFIELD S9 1EL
(the “subject property”)

Mr S Turton of BNP Paribas, for the Appellant
Mr J Martin of the Valuation Office, for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The rateable value of the subject hereditament in the 2017 rating list is altered to £122,000 with effect from 1 April 2017, as agreed by the parties.

STATEMENT OF REASONS

Introduction

3. This appeal concerned the assessment of the subject hereditament as entered in the 2017 rating list, with a rateable value of £126,000 with effect from 1 April 2017. On 25 January 2024, the Appellant submitted a proposal contending that the assessment was excessive and inaccurate. The Appellant proposed that the rateable value should be reduced to £72,000 with effect from 1 April 2017, reflecting the correct mode or category of occupation, namely use as a café.

4. The Respondent subsequently determined that the proposal was not well founded. A decision notice to that effect was served on 22 July 2025.

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

Discussion

6. At the commencement of proceedings, the parties jointly requested that the panel ratify an agreement between them to alter the compiled 2017 rating list entry for the subject hereditament to a rateable value of £122,000 with effect from 1 April 2017.

Determination

7. In view of the above, the panel was satisfied that the assessment of the subject hereditament with effect from 1 April 2017 was excessive. Following the agreement reached between the parties, the panel confirmed that the rateable value of the subject hereditament in the 2017 rating list should be reduced to £122,000 with effect from 1 April 2017.

8. In accordance with Regulation 38(4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 ("the Tribunal Procedure Regulations"), the Respondent is ordered to alter the subject hereditament's entry in the 2017 rating list to £122,000 rateable value with effect from 1 April 2017.

9. Any fee paid will be refunded in full in accordance with Regulation 13E of the above Regulations.

Right of further appeal

10. 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.

11. 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 HS Dhami, Senior Member (Chair)
Mr PJ Ward, Senior Member
Ms S Bukhari, Member
1 May 2026

Miss S Brown, Clerk to the Tribunal
Date issued to the parties: 1 May 2026