



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

Case No: CHG101183742

Sitting remotely using
Microsoft Teams on
13 February 2026

Date: 9 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*RATING — Local Government Finance Act 1988 — 2023 rating list appeal; office and premises;
the correct unadjusted main space rate to be applied to the subject property's assessment; panel
ratified the verbal agreement reached between the parties; appeal allowed.*

Before:

**MR AN BACKWAY
MR CM TAYLOR & MRS B REDMOND**

Between:

THE ASSOCIATION FOR RENEWABLE ENERGY & CLEAN TECH Appellant

- and -

**NICOLA JOHNSON
(VALUATION OFFICER)**

Respondent

Regarding:

**GRD FLR SOUTH YORK HSE, 23, KINGSWAY, LONDON WC2B 6UJ
(the "subject property")**

Mr C Cates of Ryan on behalf of the appellant
Ms A Hodgson of the Valuation Office Agency on behalf of the respondent

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed.
2. The Tribunal finds that the current assessment of £143,000 Rateable Value, with effect from 1 April 2023 was unreasonable and determined the reduced value of £132,000 Rateable Value (RV), with effect from 1 April 2023, as verbally agreed between the parties.

STATEMENT OF REASONS

Introduction

3. The appellant's challenge to the Valuation Officer (VO) was made on 14 February 2024. The appeal to this Tribunal was made on 11 September 2025, following the VO's decision notice of 30 July 2025, in respect of the subject property (hereditament). The material day in this appeal is 1 April 2023.
4. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

5. The subject property was a ground floor office situated within a multi-let, purpose built office building on the eastern side of Kingsway close to its junction with Aldwych in London. The subject property is within the borough of Westminster and is well connected to the underground being close to three stations.
6. The issue in dispute related to the correct unadjusted main space rate to be applied to the subject property's assessment. Originally, the VO defended the existing unadjusted main space rate of £550/m², whereas the appellant's representative sought a reduced rate of £450/m².
7. On the day before the hearing, the parties reached a verbal agreement that the subject property should be valued at an RV of £132,000 as a result of the increase in the adjustment for natural light increasing from 5% to 12.50%.

Determination

8. In view of the above findings and conclusions, the Tribunal is satisfied that the current assessment was excessive. The panel determined that the unadjusted main space rate should be reduced from £475/m² to £550/m², with an adjustment for lack of natural light of 12.5% which resulted in an assessment of £132,000 RV, with effect from 1 April 2023. A breakdown of the assessment has been shown below:

Floor	Description	Area m ²	£/m ²	Value (£)
Gnd	Office	275	550	151,250
Additional features of the property included in the valuation				
	Adjustment for Natural light	-12.50%		<u>-18,906</u>
			Sub total	132,344
Say £132,000 Rateable Value, with effect from 1 April 2023				

9. Accordingly, we order the Valuation Officer to reduce the 2023 Rating List entry to £132,000 Rateable Value, with effect from 1 April 2023 within two weeks of the date of this Order.

Refund of fees

10. 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

11. 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.
12. 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 AN Backway, Senior Member (Chair)
Mr CM Taylor, Senior Member
Mrs B Redmond, Member
9 March 2026

Miss F Willson
Clerk to the Tribunal

Date issued to the parties: 9 March 2026