



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

Case No: CHG101187365

Sitting remotely using
Microsoft Teams on
17 April 2026

Date: 14 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 rating list appeal; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; size in dispute; £ per m² in dispute; Appeal dismissed.

Before:

**MR K EVERETT
DR S PENNI**

Between:

SDL PLC

Appellant

- and -

**ANDREW MOULAND
(VALUATION OFFICER)**

Respondent

Regarding:

**EUROPA HOUSE, CHILTERN PARK, CHILTERN HILL, GERRARDS CROSS, SL9 9FG
(the "subject property")**

Appearances:

**Mr Andrew Hair, of Ryan Property Tax Services UK Ltd, representing the Appellant
Ms Philippa Rowntree, representing the Respondent**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is dismissed.
2. The panel made no change to the rateable value (RV) of the subject property which remained at £435,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.
4. The subject property entered the 2023 rating list with effect from 1 April 2023 as “Offices and premises” with an RV of £435,000 (at £156 per m²). A Challenge was submitted to the Respondent in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 on the grounds that its RV was unreasonable and should be reduced to £340,000 (£125 per m²). The Respondent decided that the Challenge was not well-founded and issued a decision notice to this effect. As a consequence, an appeal was submitted to the Tribunal.
5. Mr Hair appeared on behalf of the Appellant and Ms Rowntree appeared on behalf of the Respondent in the dual roles of advocates and expert witnesses. Mr Hair declared that he was representing the Appellant on a contingency fee basis and they both acknowledged and accepted that, when presenting evidence as expert witnesses, their duty was to the Tribunal irrespective of whether their evidence supported their respective arguments. Mindful of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), the panel accepted the expert witness evidence on this basis as the appeal was not considered to be 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 concerning 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 to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

Relevant Law

6. The subject property must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). These are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality is to be taken was 1 April 2023.
7. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned legislation, these propositions are well known to the parties representatives and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

Discussion

8. There were two matters in dispute:
 - i. The size of the subject property; and
 - ii. The £ per m² to be adopted.
9. At the commencement of the hearing, Mr Hair advised that the subject property measured 2,864.9m² and that he was now seeking a revised RV of £380,000 (£140 per m²). However, Ms Rowntree submitted that the subject property measured 2,943.63m² property, adding that the current RV of £435,000 (£156 per m²) was reasonable.

Size of the subject property

10. In terms of the size issue, Mr Hair argued that measurements undertaken by the Appellant show that the net internal area of the subject property is 2,943.63m², adding that and drawn and electronic floor plans confirmed this. The Respondent had, he said measured to the window and not the structural wall.
11. Ms Rowntree argued that submitted that the drawn and electronic plans from the Appellants differed and the Respondent had provided the Appellant with a copy of his floor plan. Ms Rowntree added that the Respondent had attempted to arrange an inspection of the subject property on 14 May 2025 but this was declined by Mr Hair who advised that the Appellant was in the process of vacating the subject property and that his contact lived approximately eighty miles from the subject property. Ms Rowntree added that the Respondent was measuring correctly to the structural wall and she pointed out that the areas were agreed following a receipt of a 2010 proposal in respect of the subject property.

£ per m² to be adopted

12. The starting point is the passing rent in respect of the subject property. However, there was no passing rent because the subject property was held by the Appellant on a freehold basis.
13. In terms of the £ per m² to be adopted in respect of the subject property, Mr Hair had relied upon three properties to demonstrate that £140 per m² was reasonable for the subject property. Mr Hair accepted they were not in the same locality of the subject property and he explained that it had been necessary to cast his net a little wider. These were 1st Flr South, Quantum at 60 Norden Road, Maidenhead SL6 4AY (718.45m²), East Wing, 1st Floor Oakingham House, Frederick Place, High Wycombe HP11 1JU (278.80m²) and 240 Slough Rod, Slough SL1 4DX (2,802.67m²).
14. Mr Hair argued that 1st Floor Quantum provided the best evidence. This was a Category B rent, which had been agreed in April 2021 at £207,360 per annum) with an initial fifteen month rent free period and the landlord responsible for external repairs). This, analysed to £189.38 per m², with an adopted rate of £210 per m². Mr Hair also argued that 60 Norden Road and Oakingham House had been let in a Category B condition, as supported by schedules of condition (and analyse to £175.06 per m² and 185 per m² with adopted rates of £210 and £250 per m² respectively) .
15. Ms Rowntree argued that, in arriving at £189.38 per m² for 1st Floor South Quantum, Mr Hair had not adjusted for the amount it would cost a tenant to fitout the subject property to their own specification and she referred to a brochure which showed that it has been advertised as being in a Category A state. In terms of Oakingham House, Ms Rowntree argued that when calculating £175.06 per m², Mr Hair had not adjusted for the amount it would cost a

tenant to fit out the office to their own specification and reference was made to a brochure which showed that it had been let in a Category A state. In terms of 240 Slough Road, Ms Rowntree argued that less weight should be attached to this property because the rent was agreed in 2019 on the basis of a lease renewal, adding that Mr Hair's contention that it nevertheless reflected a falling market at the AVD had been rejected because this had not been evidenced by him.

Conclusions

Size of the subject property

16. Ultimately, the panel found no compelling evidence from Mr Hair to show that the Respondent had measured the subject property incorrectly and it was most persuaded by the fact the size of 2,943.63m² had been agreed in respect of the 2010 list. Therefore, for the purposes of this appeal, the panel found that the subject property is 2,943.63m² in size.

£ per m² to be adopted

17. The panel found that it could not place any significant up the three comparable properties relied upon by Mr Hair. Whilst they were not found to be in the same locality as the subject property, those at 1st Flr South Quantum and Oakingham House were significantly smaller and so a hypothetical tenant looking to rent office space of approximately 3,000m² would not be in the market for them.
18. Ultimately, the Appellant had not met the evidential burden to show that the £156 per m² for the subject property was unreasonable. Therefore, the panel dismissed this appeal.

Right of further appeal

19. 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.
20. 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 K Everett (Senior Member and Chair)
Dr S Penni (Senior Member)

Mr A Johnson
Clerk to the Tribunal

Date issued to the parties: 14 May 2026