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

Case No: CHG101188195

Sitting remotely using
Microsoft Teams

Date: 11 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic Rating Appeal; 2023 Complied List Appeal; Local Government Finance Act 1988; Music Recording Studio and Premises; tone and allowances agreed; Allowed in part

Before:
MRS N CRAWSHAW
MRS A TAYLOR

Between:

GEORGE ATKINS **Appellant**

- and -

AMANDA HITCHINGS
(VALUATION OFFICER) **Respondent**

Regarding:
80 HERTZ RECORDING STUDIO, THE SHARP PROJECT, MANCHESTER M40 5BJ
(the “subject property”)

Mr M Aslam from Lambert Smith Hampton for the Appellant
Mr T Brown for the Respondent

Hearing date: 9 July 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal was allowed in part.

2. The subject property's entry was reduced to £29,750 RV with effect from 1 April 2023.

Relevant Law

3. Consolidated Practice Statement for the Valuation Tribunal for England 2024

   PS4 Postponements and adjournments

   5) The following examples do not constitute good reasons:

   a) Holiday commitments that interfere with the timetable for meeting procedural obligations
   b) The fact that the parties have failed to enter into meaningful negotiations or negotiations are under way but not incomplete and are expected to continue beyond the hearing date.

Introduction

4. The appeal had been brought in respect of the following: 80 Hertz Recording Studio, The Sharp Project, Manchester M40 5BJ, which was currently entered the 2023 Rating List as 'Music Recording Studio and premises at an RV of £32,750 with effect from 1 April 2023.

5. The appeal to this Tribunal was made following the Valuation Officer's Challenge Decision Notice of 29 October 2024. The appellant proposed an RV of £11,000. The Valuation Officer's decision found that the appellant's proposed RV was not well founded.

6. The absence in this decision of a reference to any statement or item of evidence placed before it by the parties should not be construed as it being overlooked by the panel.

Discussion

7. On the morning of the hearing, prior to the commencement of the hearing, both parties had discussed the appeal further and had reached a verbal agreement. The Valuation Officer requested that the appeal be adjourned in order for the Unit Head to confirm the agreed proposed RV.

8. The panel considered that even though the parties had reached an agreement with regards to the RV for the subject property, it referred to Practice Statement 4 where it was not considered a good reason for an adjournment. The parties, therefore, requested that the panel ratify the RV of £29,750 with effect from 1 April 2023 for the subject property.

9. As both parties agreed to this rateable value, the panel ratified this amount.

Order

10. 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 reduce the entry in the rating list for 80 Hertz Recording

Studio, The Sharp Project, Manchester M40 5BJ to rateable value £29,750 with effect from 1 April 2023.

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

Refund of appeal fee

12. The Appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Mrs N Crawshaw, Senior Member (Presiding)

Mrs A Taylor, Member

11 July 2025

Clerk to the Tribunal: Ms R Muller
Date issued to the parties: 11 July 2025