



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

Case No: CHG101193686

Sitting remotely using
Microsoft Teams on
30 March 2026

Date: 7 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — ratification requested by parties — appeal allowed.

Before:

**MR P JENNINGS
MISS N CLARKE
MS C GLEESON**

Between:

ZUORA UK LIMITED

Appellant

- and -

**NICOLA JOHNSON
(VALUATION OFFICER)**

Respondent

Regarding:

**6TH FLR 1, DEAN STREET, LONDON W1D 3RB
(the "subject property")**

Mr C Cates from Ryan Property Tax Services UK Limited for the Appellant
Mr M Staples for the Respondent

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed.
2. The Tribunal panel ratified the Rateable Value requested by the parties.

STATEMENT OF REASONS

Introduction

3. The proposal had been served on the Valuation Office on 12 March 2024 seeking a reduction from £870,000 to £660,000 with effect from 1 April 2023. The Valuation Officer issued a decision notice on 11 September 2025 maintaining that the current Rateable Value was reasonable.
4. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Discussion

5. In the afternoon of the last working day prior to the hearing, the parties informed the Tribunal that the appeal had been agreed. They informed the panel that an agreed had been reached to a reduction of the tone from £975 per m² to £900 per m², which had resulted in a revised Rateable Value of £800,000 with effect from 1 April 2023.
6. As both parties were in agreement to the amended Rateable Value, the panel ratified this amount.

Conclusion

7. In view of the above findings and conclusions, the Tribunal was satisfied that the appeal was allowed.

Order

8. 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 as detailed in paragraph 5 of this decision.
9. 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

10. 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)

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 P Jennings, Presiding Senior Member (Chair)
Miss N Clarke, Senior Member
Ms C Glees, Senior Member
7 April 2026

Ms R Muller
Clerk to the Tribunal
Date issued to the parties: 7 April 2026