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

Case No: CHG101194031

Sitting remotely using Microsoft Teams

Date: 19 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: Local Government Finance Act 1988; accuracy of the rateable value in the list as at 1 April 2023; surgery and premises; rental evidence; comparable assessments; appeal dismissed

Before:
DR S PENNI
MR G MCGILL

Between:

CVS GROUP PLC — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:
SNODGRASS EDEN & TRETHEWEY, 111 BOTLEY ROAD, OXFORD OX2 0HB
(the "subject property")

Mr A Brook of Dunlop Heywood, for the **Appellant**
Mrs P Rowntree, for the **Respondent**

Hearing date: 4 December 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The assessment was confirmed at rateable value (RV) £52,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of Snodgrass Eden & Trethewey, 111 Botley Road, Oxford OX2 0HB (the “subject property”), which was entered in the 2023 rating list as ‘offices and premises’ at RV £52,000, effective from 1 April 2023.

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, an appeal was made to the Valuation Tribunal for England (VTE) on behalf of CVS Group PLC. The appeal was made because the appellant did not agree with the Valuation Officer’s decision not to reduce the RV in the 2023 rating list following the challenge. The appellant sought a reduction to RV £48,000 with effect from 1 April 2023.

5. The appellant’s representative, Mr Brook, when appearing as expert witness, stated that he was not on a conditional fee arrangement. He also stated that he understood and accepted that his first duty was to the VTE in giving his evidence, whether or not the evidence supported his client’s case.

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

Background

7. The subject premises is a converted Victorian house located on Botley Road in Oxford with eight car parking spaces. It has an area of 224.78m^2.

8. The appeal to the VTE was made on the grounds that the valuation for the subject property was not reasonable.

9. The base level of value adopted for the subject property was not agreed. The valuation officer had adopted £215/m^2, however, the appellant’s representative sought a reduction to £190/m^2 in his analysis which resulted in a rateable value of £48,000.

Relevant Law

10. The term ‘rateable value’ is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended):

    “The rateable value of a non-domestic hereditament (none of which consists of domestic property and none of which is exempt from local non-domestic rating) shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions –

a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;

b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;

c) the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above".

Discussion

11. The panel had to determine the rateable value for the subject property, which represented a rent that a hypothetical landlord and tenant would agree, as at the AVD, 1 April 2021. This common date was used to ensure that every property was treated in a consistent way.

12. The Lands Tribunal judgment in *Lotus and Delta* v *Culverwell (VO) and Leicester City Council* [1976] RA 141 provided authoritative guidance on the weight to be attached to rental and assessment evidence. The rent on the subject property was considered to be the correct starting point but, where available, rents on similar properties were also to be taken into account. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

13. The panel noted that in this appeal the subject property had a rent of £48,000 per annum agreed at a rent review which was effective from 8 January 2020. Mr Brook had analysed this rent to £195/m^2. Mr Brooke argued that this rent was agreed just prior to the COVID pandemic at the height of the market, it was his opinion that a lower rent would have been agreed at the AVD. The panel found this rent to be a good starting point for the valuation, but it noted that the rent had been agreed some 14 months prior to the AVD, and it therefore attached only moderate weight to this evidence.

14. Mr Brooke referred to four other surgeries in the oxford area:

- 12, Oxford Road, Cowley, Oxford, OX4 2DR was a similar converted residential premises in the same scheme with an area of 623.80m^2. It had been valued at a rate of £190/m^2 and had an end allowance of 5% which he argued reduced the rate to £180/m^2, when allowing for quantum, Mr Brook argued that this property supported £195/m^2 for the subject property. The panel noted that these properties had been valued on a size matrix so, the larger the property the lower the price/m^2.
- 199, 279 and 362, Banbury Road and 27 Oakthorpe Road were in a different scheme which was for surgeries. These properties had been valued at a rate of £195/m^2. These properties ranged from 73.40m^2 to 160.11m^2 in area and taking quantum into consideration Mr Brook suggested that this evidence could even support a rate of £175/m^2 for the subject property. The panel noted that these properties were situated in a lower valued area of Oxford known as Summertown and furthermore, no rental evidence was available, it therefore attached weight accordingly.

15. Mrs Rowntree referred to rental evidence for four properties, as she argued that as asserted in the judgment in *Lotus and Delta* v *Culverwell* a valuation, where possible, should be based

on comparable rental evidence. Mrs Rowntree referred four pieces of rental evidence, in particular the panel noted that:

- Office 5 Bullingdon House had an area of 37.64m^2 and had a new four year lease of £13,800 per annum which was effective from 1 January 2021 with a four month rent free period, there was a capital payment from the tenant of £1,000 and a service charge of £1,800 was included. This rent analysed to £387.29/m^2, a base rate of £270/m^2 had been adopted.
- Unit 5 Newtec Place had an area of 128.70m^2 and had a new five year lease of £24,720 which was effective from 1 December 2021. This was a clean rent which analysed to £276.28/m^2, a base rate of £240/m^2 had been adopted.

16. The panel found this evidence of new rents, agreed closer to the AVD than the rent review on the subject property, to be good evidence which, considering quantum, supported a tone of £215/m^2 for the subject property which had an area of 224.78m^2. The panel considered this to be compelling evidence and gave it appropriate weight.

17. Having considered all of the evidence and arguments before it the panel found the evidence and arguments put forward by Mrs Rowntree to be the more persuasive.

18. The panel was aware that in cases of this nature the burden of proof is on the appellant to satisfy the Tribunal that the appeal should be allowed. In this case it was not persuaded by the evidence and arguments put forward by the appellant's representative that a reduction in the assessment to RV £48,000 was warranted and therefore determined the RV of £52,000, with effect from 1 April 2023, to be fair and reasonable

Conclusion

19. In view of the above findings and conclusions, the appeal was dismissed.

Right of further appeal

20. 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.

21. 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/.

Dr S Penni, Senior Member (Chair)
Mr G McGill, Senior Member
19 December 2025

Mrs H Beresford
Clerk to the Tribunal
Date issued to the parties: 19 December 2025