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

Case No's: CHG101195683
CHG101195658
CHG101195731

Sitting remotely using
Microsoft Teams

Date: 4 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeals: Local Government Finance Act 1988; Offices and premises; Correct main space rate to be applied; Appeals dismissed.

Before:
MR APS CRAWFORD

Between:

KIM HAWKINS (VIBEGOLD) **Appellant**

- and -

NICOLA JOHNSON (VALUATION OFFICER) **Respondent**

Regarding:
FIRST FLOOR,SOLON HOUSE, 40A PETERBOROUGH ROAD ,LONDON, SW6 3BN
SECOND FLOOR,SOLON HOUSE, 40A PETERBOROUGH ROAD LONDON, SW6 3BN
OFFICE 1 FIRST FLOOR MARLIN HOUSE, 40A PETERBOROUGH ROAD, LONDON,SW6 3BN

(the "subject properties")

Mr M Short, from Hanway Commercial representing the Appellant
Mr A Ngwube, representing the Respondent

Hearing date: 6 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals are allowed-in-part.

2. I find that the existing assessments for the subject properties were excessive, reducing them, effective from 1 April 2023, as follows:
   Appeal 1 - CHG101195683 - RV reduced from £36,000 to £30,750
   Appeal 2 - CHG101195658 – RV reduced from £28,750 to £24,750
   Appeal 3 - CHG101195731 – RV reduced from £17,250 to £14,000

STATEMENT OF REASONS

Introduction

3. The appeals had been made in respect of the following entries in the 2023 Rating List:

   Appeal 1 - CHG101195683, First Floor, Solon House, 40a Peterborough Road, with a rateable value of £36,000 based on a main space rate of £350/m^2 having been reduced following the appellant's challenge from a rateable value of £38,000 which was based on a main space rate of £370/m^2.

   Appeal 2 - CHG101195658, Second Floor, Solon House, 40a Peterborough Road, with a rateable value of £28,750 based on a main space rate of £350/m^2 having been reduced following the appellant's challenge from a rateable value of £30,500 which was based on a main space rate of £370/m^2.

   Appeal 3 - CHG1011595731, Office 1 First Floor Marlin House, 40a Peterborough Road, with a rateable value of £17,250 based on a main space rate of £367.50/m^2 having been reduced following the appellant's challenge from a rateable value of £18,250 which was based on a main space rate of £388.50/m^2.

4. The Appellants' challenges to the Valuation Officer (VO) were made on 15 March 2024, with the Valuation Officer's decisions issued on 23 July 2025. The appeals to this Tribunal were made on 8, 10, and 23 September 2025.

5. Mr Short was appearing on behalf of the appellant as advocate and expert witness. Therefore, it was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC). He confirmed that he was not representing the appellant at the hearing on a contingency fee basis, declaring that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this as well as the requirements of his professional body regardless of whether or not the evidence supported his client's case.

6. I accepted this on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and is allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). I therefore considered the "expert" evidence and attached such weight to it as it saw fit.

7. Mr Ngwube stated that he was appearing in a dual role as both advocate and expert witness for the respondent.

8. The Tribunal Business Arrangements provide that a hearing will normally take place before a panel of two members of the Tribunal, including at least one Senior Member. During the afternoon on the day prior to the hearing, the other panel member advised that due illness she would be unable to hear this appeal. Paragraph 11 of these Arrangements also provide that a Senior Member may sit alone to avoid postponing the hearing where a second panel member is unable to sit for any reason. With the agreement of both parties, who raised no objections, I am authorised to hear and determine this appeal alone.

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

Background

10. Prior to the hearing, the clerk had contacted the representatives for both parties, with both parties agreeing that the appeals be heard together at the hearing. Evidence bundles from both parties had been submitted in respect of each property.

11. The subject properties, situated in Solon House and Marlin House, were according to the respondent, stated to offer high-specification office accommodation, within a purpose built commercial building, with the appellant stating that they were constructed in the 1930's and substantially redeveloped in 2008. The subject properties were stated to be located in the heart of Fulham, ten minutes' walk away from Parson Green underground station.

12. The subject properties were three offices and premises, two within Solon House and the other in Marlin House. The appellant stated that the original intention was to let each building as a whole, however as this was not possible, it resulted in offices and premises within each building being separately let. The sizes of the subject property's varied in size, with the property at Marlin House the smallest of the three, at 47.39m^2, whilst First Floor and Second Floor, Solon House had measurements of 102.96m^2 and 82.71m^2, respectively.

13. The appellants sought a reduction in the rateable value of all three subject properties, on the basis that the main space rate to be applied should be reduced to £200/m^2. On this basis, the rateable values sought by the appellant effective from 1 April 2023 were as follows:

    Appeal 1 - CHG101195683, First Floor, Solon House, 40a Peterborough Road – rateable value sought of £20,500

    Appeal 2 - CHG101195658, Second Floor, Solon House, 40a Peterborough Road – rateable value sought of £16,500

    Appeal 3 - CHG1011595731, Office 1 First Floor Marlin House, 40a Peterborough Road – rateable value sought of £9,400

Relevant Law

14. When arriving at its decision, the Tribunal is governed by rating legislation laid down by Parliament. Schedule 6 to the Local Government Finance Act 1988, as amended by section 1(2) of the Rating (Valuation) Act 1999, defines the Rateable Value of a non-domestic

property as the amount equal to the rent at which it is estimated the property might reasonably be expected to let on a year to year basis 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 the 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.

15. In respect of an appeal against an entry in the 2023 Rating List, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No. 832). In respect of this appeal the material day is 1 April 2023.

Discussion

16. The issue that I was required to determine was if the current aforementioned main space rates applied to the subject properties' were excessive. Mr Ngwube supported the existing main space rates of £350/m^2 and £367.50/m^2 whereas Mr Short sought a reduced rate of £200/m^2, stating that the evidence showed that the rateable value for the subject properties were over-assessed.

17. I was aware that 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. This case had established six propositions that gave clear guidance to be followed when assessing rateable value. Bearing these six propositions in mind, I acknowledged that the rent on the subject properties, where available, was considered to be the correct starting point and consideration to how that rent compared to the statutory definition of rateable value. The rents on similar properties were also considered and assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

18. In considering whether the current rateable values were reasonable, I first turned to the rent passing on the subject properties. The rent in respect of Second Floor, Solon House was from a lease dated 17 August 2017, with the appellant's representative stating during the hearing that the rental information in respect of Office 1 First Floor Marlin House was dated November 2022. I found both of these too remote from the AVD to be considered useful.

19. Rental evidence had been provided in respect of First Floor, Solon House, about which details of three rental agreements were provided. Of these, the rent closest to the AVD was one in respect of an agreement dated 25 March 2021, only one week away from 1 April 2021, which analysed at £195.25/m^2. Whilst the appellants' cases relied upon this rental evidence, the respondent contended that it should not be afforded significant weight, as the rent was based on an agreement from an annual licence granted for twelve months, which Mr Ngwube stated was highly incentivised and fell outside of the remit of the Landlord and Tenant Act 1954, with the tenant not given exclusive occupation of the subject property under this licence.

20. Mr Short disagreed with this, stating that this agreement provided for exclusive occupation in all but name. He added that the licence was renewed thereafter for a further term of two years, again at a rent analysing at £195.25/m^2. He acknowledged it was for a short period however he considered it to be a key piece of evidence which was highly reflective of the market at the time. He stated this rent was more or less at the AVD and agreed between a willing landlord and tenant. It was stated that the tenant, having been in occupation of this subject property from March 2016, did not wish to commit to a period over twelve months due to the uncertain position resulting from the Covid pandemic, with it being common practice at the time to enter into shorter agreements. The appellant's representative stated the rating hypotheses defined the Rateable Value as the amount equal to the rent at which it is estimated a property might reasonably be expected to let on a year to year basis, contending that the March 2021 agreement was relevant and should not be ignored, with it not necessarily the case that in all circumstances licence agreements were less valid than longer leases.

21. In support of the existing rateable values being maintained, the respondent's representative referred to his submitted rental evidence, which included lease agreements, which he regarded as more persuasive and credible than licence agreements, highlighting that the 2016 lease agreement for First Floor, Solon House analysed at £450.05/m^2, whereas the rent for its March 2012 short term licence agreement analysed for less than half of this figure, at £195.25/m^2.

22. Turning to comparable rental evidence, the respondent's representative referred to the lease agreement for the property at Second Floor and Ground Floor Left, Marlin House, which at 140.19m^2 was larger than the three subject properties, within the same building, and was let under a five year lease dated 25 March 2020, more or less one year prior to the AVD. It was stated that this rent, which analysed at £347.80/m^2, supported the existing main space rates of £350/m^2 and £367.50/m^2. The representative for the appellant stated that this lease should not be attached significant weight as not only was it dated over one year before the AVD, but it was also agreed in September 2019, nineteen months prior to the AVD. This was before the onset of the Covid pandemic, when the market was different, adding that the tenant was committed to the lease and unable to pull out. The respondent's representative stated that the most significant date was the commencement date of the lease.

23. Reference was made to there being limited rental evidence in respect of comparable properties in the locality close to the AVD, due to the prevalent economic conditions. During verbal testimony it transpired that the Valuation Officer made use of marketing sales particulars and professional reports when arriving at the valuations for the subject properties for their respective entries in the 2023 Rating List, rather than having the benefit of being able to refer to closely relatable direct rental transactions, especially within Solon and Marlin House. Although there was little market evidence at the time, the respondent's representative stated that the basket of evidence helped refine values, with the reductions at challenge stage to main space rates of £350/m^2 and £367.50/m^2 considered to be reasonable.

24. Included within the submissions as evidence were rents in respect of First Floor, Unit 1, Marlin House and First Floor, Unit 2, Marlin House. Both were stated to be open market lettings agreed under licences for a twelve month period. The licence for Unit 1 was dated 17 November 2022, with its rent analysing at £156.41/m^2, with that for Unit 2, dated 17 April 2022, with this rent analysing at £241.86/m^2. I found this evidence not to be of particular use, due to these rents both being agreed exclusive of services, also being dated twelve and nineteen months post AVD.

25. Mention was made of other properties in the locality other than those in Solon and Marlin House, situated on Heathmans Road. However, I did not consider these to be suitable comparable properties to help determine the rateable values for the subject properties.

26. In reaching a decision, having considered the evidence submitted, I found the determination of the rateable value of the three subject properties was contingent on whether I was more persuaded by the rents in respect of First Floor, Solon House, or thought the rental evidence in respect of the property at Second Floor and Ground Floor Left, Marlin House to be more compelling, I decided to place more weight on the rental evidence in respect of First Floor, Solon House. The rent closest to the AVD in respect of this property, based on an agreement dated 25 March 2021, analysed at £195.25/m^2, as well as analysing at the same value again in March 2023, two years later, which indicated a degree of reliability. Furthermore, I was not presented with any convincing argument or evidence that signified that these agreements did not allow the tenant exclusive possession. Notwithstanding, this rental analysis was less than half the value when the property was let as a new letting via a five year lease, as opposed to the short term licence agreements of 2021 and 2023. Therefore, a degree of caution was required and adopting a stand back and look approach, I concluded that a main space rate of £300/m² was fair and reasonable for all three subject properties.

Conclusion

27. In view of the above findings and conclusions, I decided that the current assessments were excessive. I determined that assessments of £30,750, £24,750, and £14,000 RV more accurately reflected the appeal properties. A breakdown of the assessments is shown below. The appeals were each allowed in part.

Appeal 1 - CHG101195683, First Floor, Solon House

Ref	Floor	Description	Area m^2	£/m^2	Relativity	Value (£)
1	First	Office	102.96	300.00	1.0	30,888
			Valuation Sub Total			30,888
	Say £30,750 Rateable Value, with effect from 1 April 2023					

Appeal 2 - CHG101195658, Second Floor, Solon House

Ref	Floor	Description	Area m^2	£/m^2	Relativity	Value (£)
1	Second	Office	82.71	300.00	1.0	24,813
			Valuation Sub Total			24,813
	Say £24,750 Rateable Value, with effect from 1 April 2023					

Appeal 3 - CHG1011595731, Office 1 First Floor Marlin House

Ref	Floor	Description	Area m^2	£/m^2	Relativity	Value (£)
1.1	First	Office	43.71	300.00	1.0	13,113
1.2	First	One Third Shared Kitchen	3.48	300.00	1.0	1,044
			Valuation Sub Total			14,157
	Say £14,000 Rateable Value, with effect from 1 April 2023					

Order

28. In accordance with Regulation 38 (4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Officer is ordered to alter the list entry for the appeal properties at First Floor, Solon House to £30,750 RV, at First Floor, Solon House to £24,750 and at Office 1 First Floor Marlin House to £14,000, all with effect from 1 April 2023. The Valuation Officer must comply with this Order within 2 weeks of its making.

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

Right of further appeal

30. 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.

31. 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 APS Crawford, Senior Member (Chair)

4 March 2026

Mr R Patel
Clerk to the Tribunal
Date issued to the parties: 4 March 2026