



**IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL**

Case No: CHG101200383

Sitting remotely using
Microsoft Teams

Date: 24 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — deletion from the valuation list; seeking deletion from an earlier date; appeal dismissed.

Before:

**MS L A OWUSU-AFRIYIE
MRS M J COLE**

Between:

MR SUBHAS PATEL

Appellant

- and -

MS N JOHNSON

(VALUATION OFFICER)

Respondent

Regarding:

**GROUND FLOOR FRONT, 105 BISHOP'S ROAD, LONDON, SW6 7AU
(the "subject property")**

Mr K Batty of Ken Batty Chartered Surveyors, for the **Appellant**
Mr B Kangethe for the **Respondent**

Hearing date: 2 December 2025

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is dismissed.
2. The Tribunal finds that the entry for the subject property in the 2017 rating list should not be deleted from an earlier date, because there was insufficient evidence to demonstrate that a hereditament ceased to exist prior to 21 December 2021.

STATEMENT OF REASONS

Introduction

3. The subject hereditament was entered in the 2017 rating list as a shop and premises with a rateable value (RV) of £8,100, effective from 1 April 2017. Following a report from the Billing Authority, the entry was deleted from the rating list with effect from 21 December 2021, due to its conversion from non-domestic to domestic use. The Appellant submitted a proposal, disputing the deletion date, seeking deletion from the earlier date of 1 December 2019. The Valuation Officer determined that the proposal was not well-founded, and issued a Challenge decision on 25 April 2024, confirming deletion effective from 21 December 2021. An appeal against this decision was lodged with the Tribunal on 19 August 2024.
4. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

5. The building comprises three floors, with the subject hereditament, a former small shop, situated on the ground floor. Constructed in the 1920s, it occupied a corner plot on the corner of Bishop's Road and Radipole Road in South West London, near Fulham Broadway underground station, and had a floor area of 30m².
6. The evidence submission before the panel comprised of all the evidence disclosed and exchanged during challenge which included the parties' respective case submissions, and photographs of the appeal property. Mr Kangethe referred to the cases, *Newbiggin (VO) v Monk* [2017] UKSC 14 and *Jackson (VO) v Canary Wharf Limited* [2019] UKUT 136 (LC).
7. Mr Batty appeared on behalf of the Appellant as both advocate and expert witness, although he stated that he had not inspected the property, and was therefore not an expert on the property. He stated that his company was not being paid on a contingency fee basis.
8. Mr Kangethe, for the Valuation Officer, also appeared in a dual role of advocate and expert witness.

Preliminary issue

9. Prior to the hearing, Mr Batty informed the Tribunal that he may wish to call the Appellant as a witness. On the morning of the hearing, the Tribunal received an email from the Appellant stating that he was unable to attend. Mr Batty stated that the Appellant had been called away on an emergency and could not be present. He stated that the Appellant's attendance was important, as he was the only person able to confirm the position on the date in question. Neither Mr Batty nor Mr Kangethe had inspected the property on the material day. However,

given that the case had already been adjourned four times, Mr Batty did not wish to request a further adjournment.

10. The panel considered whether it was in the interests of justice to proceed with the hearing in the Appellant's absence. It noted that the Appellant was due to attend only as a witness and, since the check challenge and appeal process is limited to evidence already submitted, no new evidence could have been introduced. The panel sought the parties' views. Mr Batty confirmed he was content to proceed and stated that the Appellant's email to the Tribunal indicated consent for him to continue. The panel noted that the Appellant was represented by Mr Batty, and he had not requested an adjournment. As the case had already been postponed twice (not four times as quoted by the Appellant's representative) for operational reasons, a further adjournment would cause additional delay. With all parties agreeing to proceed, the panel concluded that it was in the interests of justice to do so.
11. On 5 December 2025 the Tribunal received an email from Mr Batty's office stating that once the hearing ended, Mr Batty had received a call from the Appellant stating that he had tried to access the Tribunal hearing via Zoom. Mr Batty stated that it had been explained to the Appellant in advance of the hearing that the hearing would be conducted over Microsoft Teams. As the panel had already decided that the matter would be heard in the Appellant's absence, no further consideration was given to Mr Batty's email which was received three days after the hearing was concluded.
12. The panel considered a second preliminary matter. During the hearing, Mr Batty stated that the Appellant had provided dated photographs to Mr Kangethe to show that work was ongoing at the property, however, the Tribunal had not been sent copies of these photographs. The panel noted that no earlier application had been made by Mr Batty to submit additional evidence. Mr Batty stated that the photographs had been sent to Mr Kangethe before an earlier hearing date and that he believed his Practice Manager had forwarded them to the Tribunal. At the hearing, Mr Kangethe stated that he received the photographs, which had not influenced his decision, and he raised no objection to their inclusion. Mr Batty arranged for the photographs to be sent to the Tribunal by email, and the panel briefly adjourned to review them. As Mr Kangethe had already seen the photographs and had no objection, the panel concluded that admitting them was in the interests of justice.

Relevant Law

13. Whilst the rateable value is determined having regard to the antecedent valuation date (1 April 2015), the valuation must reflect the physical facts relating to the subject property and its locality on the date the determination is made or amended (the material day). In this appeal the material day was 1 December 2019, this being the date the Appellant had sought a deletion of the subject property from the rating list. Paragraphs 2(6), 2(7) and 2(8) of Schedule 6 to the Local Government Finance Act 1988 are relevant:

(6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the material day.

(7) The matters are –

(a) matters affecting the physical state or physical enjoyment of the hereditament,

(b) the mode or category of occupation of the hereditament,

(c).....

(cc)

(d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there, and

(e) the use or occupation of other premises situated in the locality of the hereditament.

(8A) For the purposes of this paragraph the state of repair of a hereditament at any time relevant for the purposes of a list shall be assumed to be the state of repair in which, under sub-paragraph (1) above, it is assumed to be immediately before the assumed tenancy begins.

Discussion

14. The issue before the panel was to determine whether the subject property should be deleted from the 2017 rating list from the earlier date of 1 December 2019 as proposed by the Appellant's representative.
15. Mr Batty stated that planning permission for a change of use from commercial to residential was submitted on 13 November 2018 and granted on 22 July 2019. Works commenced on 1 December 2019 and were completed on 21 December 2021.
16. The Valuation Officer stated that deletion could not be applied from the earlier date, as there was no evidence of residential occupation from 1 December 2019. No assured shorthold tenancy was provided, instead an email from a letting agent confirmed that the property was occupied by a domestic tenant on 22 December 2021. This was the basis for the Valuation Officer's deletion date.
17. Mr Kangethe stated that if the grounds for deletion relied on the *Monk* or *Canary Wharf* cases, evidence would be required to confirm that works commenced on 1 December 2019. Such evidence would include dated photographs and a schedule of works. A Street View image dated June 2019 appeared to show the shop with shutters in place, indicating that no works had begun at that time. At the time of the decision being made no dated photographs had been received by the Valuation Officer.
18. The Appellant submitted initial photographs showing scaffolding on the side of the building and internal works, including bare brickwork and trailing wires. However, none of the photographs were dated. Mr Kangethe acknowledged that the images indicated works were taking place but noted that, without the dates stated or a schedule of works, there was no proof that work commenced on 1 December 2019.
19. The panel noted that undated photographs were provided, appearing to show the installation of a bathroom and kitchen, along with new or replacement windows and possible rewiring. However, the evidence submission did not include a full commentary explaining the nature and scope of the works undertaken.
20. At the hearing, Mr Batty stated that work began on 1 December 2019 to strip the premises back to bare walls and remove the ceiling to create a terrace area. Among the later photographs, some were dated 18 November 2020 and showed where an extractor fan had been removed, a wall bricked up with breeze blocks, plaster stripped and a new floor laid. Mr

Kangethe acknowledged that the property may have reached a shell state at some point but emphasized that no evidence was provided to confirm when this occurred, and the onus was on the appellant to supply clear evidence and a timeline of the works. Some dated photographs were from September 2018, predating the planning permission, and none corresponded to the requested deletion date of 1 December 2019.

21. The panel concluded that insufficient evidence had been provided to demonstrate either that the property was occupied as a domestic dwelling, or that the hereditament was incapable of beneficial occupation and had ceased to exist from the earlier date. No schedule of works or invoices from any tradespeople were submitted to show what work was undertaken and when. The initial photographs were undated, and the later photographs endorsed with dates after the event, did not provide any additional clarity. Furthermore, given the property's size of 30m², no satisfactory explanation was offered as to why the works would have taken two years to complete.

Conclusion

22. In view of the above findings and conclusions, the panel determined that there was insufficient evidence to demonstrate that the property was no longer capable of beneficial occupation on the material day. On that basis, the appeal was dismissed.

Right of further appeal

23. 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.
24. 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/.

Ms L A Owusu-Afriyie, Senior Member (Chair)
Mrs M J Cole, Senior Member
24 December 2025

Mrs K Edhouse-Thomas
Clerk to the Tribunal

Date issued to the parties: 24 December 2025