



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

Case No: 1. CHG101200669
2. CHG101200528

Sitting remotely using
Microsoft Teams on
7 May 2026

Date: 27 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Offices and premises; appeals allowed-in-part.

Before:

**MS S ELVES
MR J M IMPERATO**

Between:

**1. ECKOH UK LIMITED
2. COMPCO FIRE SYSTEMS LIMITED**

Appellant

- and -

**KAREN GILES
(VALUATION OFFICER)**

Respondent

Regarding:

**1. TELFORD HOUSE, CORNER HALL, HEMEL HEMPSTEAD, HP3 9HN
2. HIGH BANKS HOUSE, LAWN LANE, HEMEL HEMPSTEAD, HP3 9WH
(the "subject properties")**

Mr M Evans instructed by Ryan Property Tax Services UK Ltd for the **Appellants**
Mr R Hunter for the **Respondent**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeals are allowed-in-part.
2. The Tribunal finds that the entry for Telford House, is reduced to Rateable Value (RV) £169,000 with effect from 1 April 2023.
3. The Rateable Value in respect of High Banks House, is reduced to £55,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

4. These appeals have been brought in respect of two properties which entered the 2023 Rating List as offices and premises. The Rateable Value in respect of Telford House, Corner Lane, Hemel Hempstead, HP3 9HN was £247,000, effective from 1 April 2023. The Rateable Value in respect of High Banks House, Lawn Lane, Hemel Hempstead, HP3 9WH was £92,000 with effect from 1 April 2023.
5. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeals have been made to this Tribunal on the grounds that the rateable values attributed to the appeal properties are not reasonable.
6. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Discussion

7. The issue for determination was the rateable values of the appeal properties.
8. Prior to the commencement of the hearing, the parties engaged in further discussions and reached a verbal agreement in respect of the appeals, agreeing rateable values of £169,000 for Telford House and £55,000 for High Banks House. The revised valuations are set out below.

**Telford House, Corner Hall,
Hemel Hempstead, HP3 9HN**

Item	Description	Area m2	£/m2	Value
1	Ground - Office	282.70	£119.99	£33,922.00
2	First - Office	387.20	£119.99	£46,461.00
3	Second - Office	387.20	£119.99	£46,461.00
4	Third - Office	377.20	£114.00	£43,001.00
			Total	£169,846.00
			Say RV	£169,000

Valuation

High Banks House, Corner Hall, Hemel Hempstead, HP3 9HN				
Item	Description	Area m2	£/m2	Value
1	Ground - Office	265.10	£ 102.38	£27,140.00
2	Ground - Internal Storage	4.00	£ 71.66	£287.00
3	Ground - Staff Toilets	-	£ -	-
4	Ground - Staff Toilets	-	£ -	-
5	Ground - Plant Room	-	£ -	-
6	First - Office	263.90	£ 102.38	£27,018.00
7	First - Office	8.00	£ 102.38	£819.00
8	First - Staff Toilets	-	£ -	-
9	First - Staff Toilets	-	£ -	-
			Subtotal	£55,264.00
			Say RV	£55,000

Determination

9. As both parties were in agreement as to these RVs, the panel confirmed and ratified them.
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 Telford House to rateable value £169,000, and for High Banks House to rateable value £55,000 both 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.
12. As the grounds of the appeals have been made out, a refund of the paid fees will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refunds will take around six weeks to process.

Right of further appeal

13. 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.
14. 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 S Elves, Senior Member (Chair)
Mr J M Imperato, Senior Member
27 May 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 27 May 2026