



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

Case No: CHG101201150

Sitting remotely using Microsoft Teams

Date: 4 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Builders Merchants and Premises — appeal allowed

**Before:
MR AMRAN HUSSAIN
MR CM TAYLOR**

Between:

WOODLANDS HOME & GARDEN GROUP

Appellant

- and -

**KAREN GILES
(VALUATION OFFICER)**

Respondent

**Regarding:
STATION YARD, STATION ROAD, HORSFORTH, LEEDS LS18 5NL
(the “subject property”)**

Mr Matthew Iles of Ryan Property Tax Services UK Limited for **the appellant**
Mr Richard Hunter of the Valuation Office Agency for the **Respondent**

Hearing date: 1 September 2025 10:00

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed.

2. The Tribunal panel ratified the parties agreement. The entry is reduced to a Rateable Value (RV) of £51,000 from 1 April 2017.

Introduction

3. This appeal has been brought in respect of the following: Station Yard, Station Road, Horsforth, Leeds LS18 5NL which was entered in the 2017 rating list as 'Builders Merchants and Premises' at £53,000 RV, effective from 1 April 2017.
4. The proposal had been served on the Valuation Office (VO) on 28 March 2024 seeking £51,000 RV effective from 1 April 2017.
5. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

6. The issue for determination was the rateable value of the appeal property

Discussion

7. Prior to the commencement of the hearing, both parties discussed the appeal further. They reached a verbal agreement of £51,000 RV.
8. As both parties were in agreement to this RV, the panel ratified this amount.

Order

9. 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 to a rateable value of £51,000 with effect from 1 April 2017.
10. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

11. As the grounds of the appeal have been made out, a refund of the paid fee 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 refund will take around six weeks to process.

Right of further appeal

12. 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) within **four weeks** of the date this decision and statement of reasons is issued.

13. 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 Amran Hussain, Senior Member (Presiding)
Mr CM Taylor, Senior Member
4 September 2025

Richard Gath IRRV(Hons)
Clerk to the Tribunal

Date issued to the parties: 4 September 2025