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

Case No: CHG101202817 & CHG101203996

Sitting remotely using Microsoft Teams on 13 February 2026

Date: 9 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 rating list appeal; office and premises; the correct unadjusted main space rate to be applied to the subject property's assessment; panel ratified the verbal agreement reached between the parties; appeal allowed.

Before:

MR AN BACKWAY
MR CM TAYLOR & MRS B REDMOND

Between:

INGRAM MICRO SERVICES LTD
UNITED KINGDOM ACCREDITATION SERVICE — **Appellants**

- and -

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

Regarding:

1ST FLR & GND FLR 2, PINE TREES, CHERTSEY LANE, STAINES--UPON--THAMES TW18 3HR
(the "subject properties")

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals are allowed.

2. The Tribunal finds that the current assessments of £315,000 Rateable Value, with effect from 1 April 2023 was unreasonable and determined the reduced value of £290,000 Rateable Value (RV), with effect from 1 April 2023 for each of the subject properties, as verbally agreed between the parties.

STATEMENT OF REASONS

Introduction

3. The appellants challenges to the Valuation Officer (VO) was made on 4 April 2024. The appeals to this Tribunal were made on 11 September 2025, following the VO's decision notices of 21 July 2025, in respect of the subject properties (hereditaments). The material day in these appeals is 1 April 2023.

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

Background

5. The subject properties were the ground and first floor offices of a purpose built office building. They are located within Pine Trees office estate off Chertsy Lane upon Staines on Thames which is close to the M3 and M25 giving easy access to London.

6. The issue in dispute related to the correct unadjusted main space rates to be applied to the subject properties assessment. Originally, the VO defended the existing unadjusted main space rate of £325/m^2, whereas the appellants representative sought a reduced rate of £250/m^2.

7. On the day before the hearing, the parties reached a verbal agreement. The agreement was that the subject properties should be valued at an unadjusted main space rate of £300/m^2 giving an RV for each of the subject properties of £290,000 with effect from 1 April 2023

Determination

8. In view of the above findings and conclusions, the Tribunal is satisfied that the current assessments were excessive. The panel determined that the unadjusted main space rates should be reduced from £325/m^2 to £300/m^2, which resulted in assessments of £290,000 RV, with effect from 1 April 2023. A breakdown of the assessment has been shown below:

1st Floor				

Floor	Description	Area $m/^2$	£/m^2	Value (£)
Ground	Reception/entrance	N/A	300.00	0
First	Office	971.30	300.00	291,390
			Sub total	291,390
1. Say £290,000 Rateable Value, with effect from 1 April 2023				

Gnd Floor				
Floor	**Description**	**Area $m/^2$**	**£/m^2**	**Value (£)**
Ground	Reception/entrance	N/A	300.00	0
First	Office	971.30	300.00	291,390
			Sub total	291,390
2. Say £290,000 Rateable Value, with effect from 1 April 2023				

3. Accordingly, we order the Valuation Officer to reduce the 2023 Rating List entries to £290,000 Rateable Value, with effect from 1 April 2023, within two weeks of the date of this Order.

Refund of fees

4. 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

5. 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.

6. 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 AN Backway, Senior Member (Chair)
Mr CM Taylor, Senior Member
Mrs B Redmond, Member
9 March 2026

Miss F Willson
Clerk to the Tribunal
Date issued to the parties: 9 March 2026