IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF 2023 RATING LIST APPEALS

Case No: CHG101216635
CHG101216339

Sitting remotely using Microsoft Teams on 27 February 2026

Date: 24 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 rating list appeals; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; £ per m^2 in dispute; Appeals dismissed.

Before:
MS S GARGARO
DR T WEBB

Between:

PUMPHREY DASALO LIMITED
DIXON WARD LIMITED — **Appellants**

- and -

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

Regarding:
1 THE GREEN, RICHMONDTW9 1PL
16 THE GREEN, RICHMOND TW9 1 PL
(the "subject properties")

Appearances:
Mr A Hair of Ryan Property Tax Services UK Ltd for the Appellants
Mr U Javed, for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals are dismissed. The panel made no change to the rateable values (RV's) of the subject properties in the 2023 rating list.

STATEMENT OF REASONS

Introduction

2. This decision and statement of reasons is not a verbatim or contemporaneous record of the proceedings.

3. The two appeals raised common arguments and so they were consolidated into a single hearing in accordance with regulation 6 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. The panel was satisfied that all the evidence before it was admissible in accordance with regulation 17A(1)(b) of the same Regulations.

4. The subject properties are period properties which provided office accommodation spread over four floors in Richmond (basement to second floor), number 1 measured 192.96m^2 and number 16 measured 265.25m^2. Both had been entered into the 2023 rating list with effect from 1 April 2023 (the material day) at £450 per m^2, which produced RV's of £65,500 and £110,000 respectively.

5. Challenges were submitted to the Respondent in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. Factual matters, such as the sizes of the subject properties was not in dispute. The Challenges sought a revised RV of £45,750 in respect of 1 The Green and £77,500 in respect of 16 The Green, with a base rate of £315 per m^2. Following a subsequent review, the revised RV's sought were amended prior to the hearing to £49,000 and £83,000 respectively, based upon a rate of £337.50 per m^2.

6. The Appellant was represented by Mr Hair of Ryan Property Tax Services UK Ltd on a contingency fee basis. The Respondent was represented by Mr Javed. The representatives appeared in the dual roles of advocate and expert witness and they both acknowledged and accepted that when presenting evidence as expert witnesses, their duty was to the tribunal irrespective of whether their evidence supported their case. Mindful of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), the panel accepted the expert witness evidence on this basis as the appeal was not considered to be complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. Furthermore, it was allowable due to the Tribunal's rules concerning admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). It was therefore appropriate for the panel to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

Preliminary issue

7. At the commencement of the hearing Mr Hair sought to introduce new evidence relating to one of the subject properties. The new evidence concerned details of a rent review in respect of 16 The Green which revised the rent in respect of it to £92,400 per annum with effect from 25 March 2024. Mr Hair considered it important because it, in his opinion, demonstrated the what the passing rent was from March 2024 which, when taken with the passing rent that

was agreed prior to the AVD in March 2019, showed how the rent had changed over the five years. Mr Hair added that he had not considered this to represent new evidence and was the reason he had not submitted it any earlier.

8. Mr Javed objected the inclusion of this new evidence, pointing out that it was available prior to the issue of the Respondent's decision notice in March 2025, adding that no application had been made to the Tribunal at least one month prior to the hearing. Mr Javed did acknowledge that he had knowledge of this evidence approximately two/three weeks prior to the hearing.

9. The panel retired to consider the application from Mr Hair. After doing so, and mindful of the three stage test established in *Denton & Others v TH White and Others* [2014] EWCA Civ 906, the panel found that that the late submission was a serious breach of the Tribunal's Standard Directions. An application to admit the new evidence could and, indeed, should have been made much earlier than it had. However, Mr Javed attended the hearing to defend the current entries in the 2023 rating list, and he had been aware of this new evidence for two/three weeks and, therefore, had the opportunity to consider its relevance. Additionally, Mr Javed had not claimed that accepting the late evidence would prejudice the Respondent.

10. The panel decided that it was in the interests of justice to accept the late evidence from Mr Hair.

Relevant Law

11. The subject properties must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). These are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality were to be taken was 1 April 2023.

12. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned legislation, these propositions are well known to the parties and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

Discussion

13. The starting point for consideration is the passing rents. This was as follows:

1 The Green
The property had originally been let from 2005 and whilst the passing rent had not been provided, the Appellant's submission stated that it was the product of a lease renewal from March 2021 between connected parties.

16 The Green
This was the product of a rent review (not a renewal as set out in Mr Hair's written submission and corrected during the hearing), at £77,000 per annum from March 2019. This had been analysed to £312.58 per m^2. The rent had increased to £92,400 with effect from March 2024 following a further rent review.

14. Mr Hair argued that the best and most reliable evidence was the rental evidence in respect of 16 The Green which shows that £450 per m^2 was unreasonable. Mr Hair further argued that, by applying a growth rate of £12.50 per annum on a straight line basis, the rent analysed to £337.58 per m^2, thereby demonstrating that £337.50 per m^2 was reasonable. Unfortunately, and with due respect to Mr Hair, the panel was not persuaded by this approach because it was not supported with any compelling evidence.

15. Given that the rent in respect of 1 The Green was between connected parties and the rent in respect of 16 The Green had been agreed approximately two years pre-AVD, the panel concluded that less weight should be attributed to it. The panel noted the rent increase in respect of number 16 but this had been agreed approximately three years post-AVD and it too was attributed less weight.

16. The Respondent had relied upon five rents within the locality to show that £450 was reasonable. However, three of these, Office Suite 1A, Office Suite 3, and Office Suite 10 were significantly smaller than the subject properties. They measured 12.75m^2, 19.5m^2 and 9.45m^2 respectively. Furthermore, there were serviced offices. Mr Hair submitted that these factors meant they were not directly comparable, adding that a hypothetical tenant looking to rent office space in the locality measuring at least 192.96m^2 (the smaller of the subject properties) would not consider them to be in the same market. Mr Javed conceded that they were significantly smaller and should carry less weight. The panel agreed with the parties' assessment of their comparability.

17. The fourth property relied upon by the Respondent was 2 The Green. However, this was larger than the subject properties at 381.30m^2 and the rent was tied to RPI, and not an open market transaction. The panel did not find this property to be a suitable comparator with the subject properties and attached less weight to it.

18. Ultimately, the panel found the evidence relating to 12 The Green to be persuasive. Although it was smaller at 165.89m^2, the parties agreed that nothing turned on this point. The rent, whilst the product of a renewal, was effective from 1 April 2020 and analysed to £514.59 per m^2. Its base rate was £450 per m^2. The panel concluded that, in comparison, a base rate of £450 per m^2 for the subject properties was not unreasonable.

Conclusion

19. In appeals of this nature, it is for the Appellant and/or his representative to provide compelling evidence to show that the RV's ascribed to the subject properties are unreasonable. The panel concluded that no such evidence had been provided and it dismissed this appeal.

Right of further appeal

20. 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.

21. 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 Gargaro, Presiding Senior Member
Dr T Webb, Senior Member

Mr A Johnson
Clerk to the Tribunal

Date issued to the parties: 24 March 2026