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

Case No: CHG101216865

Sitting remotely using Microsoft Teams on 22/04/2026 10:00

Date: 22 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 rating list — car showroom and premises — panel ratified the verbal agreement reached between the parties— appeal allowed in-part.

Before:

MRS M CHAGGAR
MRS V HOLLENDER
MR C PARK

Between:

SAFTDWIN LIMITED — **Appellant**

- and -

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

Regarding:

MARTINS OF BASINGSTOKE, LONDON ROAD, OLD BASING, BASINGSTOKE RG24 7NZ
(the "subject hereditament")

Mr A Moore of Ryan Property Tax Services UK Limited for the **Appellant**
Mr S Forbes of the Valuation Office Agency for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The rateable value (RV) of the subject hereditament in the 2023 rating list is altered to £482,500 with effect from 1 April 2023, as agreed by the parties.

STATEMENT OF REASONS

Introduction

3. The appeal process began with a proposal made by the Appellant on 8 May 2024 in respect of the Valuation Officer's (VO) list entry of the subject hereditament at £492,500 with effect from 1 April 2023. The Appellant proposed a revised assessment of £305,000 RV from that date based on a reduced tone of value for main space of £120 per m^2.

4. The Respondent issued a challenge case decision notice on 24 September 2025 which opined that the Appellant's proposal was not well-founded. The Appellant appealed that decision to this Tribunal on 6 November 2025, on the grounds that the valuation for the subject hereditament remained unreasonable.

5. The subject hereditament was a car showroom and premises located on London Road on the outskirts of Basingstoke.

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

Discussion

7. At the commencement of proceedings, the parties requested for the panel to ratify an agreement between them to alter the compiled 2023 rating list entry in respect of the subject hereditament to £482,500 with effect from 1 April 2023.

Determination

8. In view of the above, that panel was satisfied that the current assessment of the subject hereditament effective from 1 April 2023 was excessive. Following the agreement of the parties, the panel confirmed a revised assessment for the subject hereditament's 2023 rating list entry with effect from 1 April 2023 is as follows:

COMPONENT PARTS OF PROPERTY				
Floor	**Description**	**Area m^2/unit**	**£ per m^2/unit**	**Value (£)**
Ground	Showroom (Vw)	629.36	220.50	138,744
Ground	Mess/Staff Room	112.09	105.00	11,769
Ground	Workshop	733.33	94.50	69,300
Mezzanine	Internal Storage	93.83	47.25	4,433
Ground	Workshop	734.55	94.50	69,415
Mezzanine	Internal Storage	229.22	47.25	10,831
Ground	Office	104.51	132.30	13,827
First	Office	275.04	132.30	36,388

Ground	Area Under Supported Floor	93.83	66.15	6,207
Ground	Area Under Supported Floor	229.22	66.15	15,163
Ground	Store	28.86	94.50	2,727
Ground	Showroom (Renault)	397.80	220.50	87,715
Ground	Workshop	289.60	94.50	27,367
Mezzanine	Office	179.82	66.15	11,895
ADDITIONAL FEATURES OF THE PROPERTY INCLUDED IN THE VALUATION				
	Vehicle Display Vw Secondary	45.00	300.00	13,500
	Vehicle Display Spaces	411.00	115.00	47,265
			Valuation sub-total	566,576
ADJUSTMENTS MADE TO THE SUB TOTAL				
		Layout	-5.00%	
		Size Allowance	- 10.00%	
				-82,154
				484,422
			Say RV	**482,500**

9. In accordance with Regulation 38(4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (“the Tribunal Procedure Regulations”), the Respondent is ordered to alter the subject hereditament’s entry in the rating list to £482,500 RV with effect from 1 April 2023. The Respondent must comply with this order within two weeks of its making.

10. Any fee paid will be refunded in full in accordance with Regulation 13E of the above Regulations.

Right of further appeal

11. 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.

12. 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/.

Mrs M Chaggar, Senior Member (Chair)
Mrs V Hollender, Member
Mr C Park, Member
22 April 2026

Mr S Fletcher
Clerk to the Tribunal
Date issued to the parties: 22 April 2026