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

Case No: CHG101220542

Sitting remotely using Microsoft Teams on 12 March 2026

Date: 12 March 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:

MS C EDWARDS
MR S MULDOON

Between:

MARSHALL MOTOR GROUP LTD **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) **Respondent**

Regarding:

BMW/MINI AT GRIFFIN WAY, HOOK RG27 9RW
(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 £365,000 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 17 May 2024 in respect of the Valuation Officer's (VO) list entry of the subject hereditament at £370,000 with effect from 1 April 2023. The Appellant proposed a revised assessment of £247,500 RV from that date based on a reduced tone of value for main space of £145 per m^2.

4. The Respondent issued a challenge case decision notice on 25 May 2023 which opined that the Appellant's proposal was not well-founded. The Appellant appealed that decision to this Tribunal on 15 October 2025, on the grounds that the valuation for the subject hereditament remained unreasonable.

5. The subject hereditament was a car showroom and premises located at Griffin Way, Hook, Hampshire.

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 request for panel to ratify an agreement between them to alter the compiled 2023 rating list entry in respect of the subject hereditament to £365,000 with effect from 1 April 2023.

Determination

8. In view of the above, that panl 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	717.12	241.50	173,184
Ground	Office	124.76	241.50	30,130
Ground	Internal Storage	130.86	103.50	13,544
Ground	Public Toilets	24.04	230.00	5,529
Ground	Office	7.28	241.50	1,758
Ground	Workshop	742.43	103.50	76,842
Mezzanine	Internal Storage	50.48	51.75	2,612

First	Office	117.76	144.90	17,063
First	Kitchen	48.88	144.90	7,083
First	Internal Storage	17.78	69.00	1,227
First	Changing Rooms	14.35	172.50	2,475
Ground	Valeting Workshop	141.40	57.50	8,131
ADDITIONAL FEATURES OF THE PROPERTY INCLUDED IN THE VALUATION				
	Vehicle Display Spaces	60.00	300.00	18,000
	Vehicle Spaces	80.00	115.00	9,200
			Valuation sub-total	366,778
			Say RV	**365,000**

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 £365,000 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/.

Ms C Edwards, Senior Member (Chair)
Mr S Muldoon, Senior Member
12 March 2026

Mr S Fletcher
Clerk to the Tribunal
Date issued to the parties: 12 March 2026