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

Case No: CHG101221260

Sitting remotely using Microsoft Teams

Date: 19 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 rating list appeal; shop and premises; price per square metre; panel ratified the verbal agreement reached between the parties; appeal allowed.

Before:
MR SP WOOD
MR A SHETH

Between:

PETS CORNER (UK) LIMITED **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) **Respondent**

Regarding:
57, ORCHARD STREET,,DIDCOT,OX11 7LG
(the “subject property”)

Mr H Seabrook from Ryan property Tax Services UK Ltd (as both advocate and expert witness on behalf of the appellant)
Ms J Alexander (as advocate and expert witness on behalf of the respondent)

Hearing date: 3 December 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed.

2. The Tribunal finds that the current assessment of £42,500 rateable value (RV), with effect from 1 April 2023 was unreasonable and determined the reduced value of £37,500 RV with effect from 1 April 2023, as verbally agreed between the parties

STATEMENT OF REASONS

Introduction

3. The Tribunal finds that the current assessment of £42,500 RV with effect from 1 April 2023 was unreasonable and confirmed the reduced value of £37,500 RV with effect from 1 April 2023, as verbally agreed between the parties.

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

Background

5. The subject property was a shop located in the Orchard Centre a large retail centre in Didcot. It has onsite parking and was in close proximity of Didcot parkway railway station. It is a modern metal framed construction with a glass frontage with an ITZA of 86.39m^2

6. The issue in dispute related to the price per square metre relating to the shop space to be applied to the subject property's assessment. Originally, the VO defended the existing rate of £480/m^2, whereas the appellant's representative sought a reduced rate of £360/m^2.

7. On the day before the hearing, the panel was informed that the parties had reached an agreement on the price per square metre of £395/m^2. The reduction had been reached after having regard to the price per square metre applied to the nearby comparable properties.

Conclusion

8. In view of the above findings and conclusions, the Tribunal is satisfied that the current assessment was excessive. The panel determined that the price per square metre should be reduced from £480/m^2 to £395/m^2 which resulted in an assessment of £37,500 RV, with effect 1 April 2023. A breakdown of the assessment has been shown below:

Shop	**Area /m^2**	**Relativity**	**£/m^2**	**Value (£)**
Zone A	51.11	1	395	20,188
Zone A return frontage addition 3%	51.11		11.85	606
Zone A total				£20,794
Zone B	51.24	0.5	197.50	10,120
Zone C	50.25	0.25	98.75	4,962
Remainder	34.71	0.125	49.38	1,714
			Total	37,590
Say £37,500 Rateable Value, with effect from 1 April 2023				

9. Accordingly, we order the Valuation Officer to reduce the 2023 Rating List entry to £37,500 RV, with effect from 1 April 2023, within two weeks of the date of this Order.

Refund of fees

10. 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

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/.

Mr SP Wood, Senior Member (Chair)
Mr A Sheth, Senior Member
19 December 2025

Miss F Willson
Clerk to the Tribunal
Date issued to the parties: 19 December 2025