



**IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL**

Case No: CHG101248456

Sitting remotely using
Microsoft Teams on
31 March 2026

Date: 21 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List Appeal appeal: Local Government Finance Act 1988; ratification of agreed MCC allowance between parties.

Before:

**MR G MCGILL
MRS PA CROWTHER-NEWMAN
MS S ELVES**

Between:

LAUREL BROOK II LTD

Appellant

- and -

**NICOLA JOHNSON
(VALUATION OFFICER)**

Respondent

Regarding:

**SEE SCHEDULE ATTACHED
(the "appeal properties")**

Mr W Secrett of Knight Frank (Appellant's Representative)
Mr W Mak (Respondent's Representative)

DECISION AND STATEMENT OF REASONS

© CROWN COPYRIGHT 2026

Decision

1. The following five appeals were allowed by the panel, ratifying the allowance agreed by the parties with effect from 1 July 2021:

Appeal Number	Address	Agreed Allowance
CHG101248456	GND FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	5.0%
CHG101248405	1ST FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	5.0%
CHG101248440	2ND FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	5.0%
CHG101248450	3RD FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	5.0%
CHG101248452	4TH FLR 40, CLIFTON STREET, LONDON, EC2A 4DX	2.5%

2. The following two appeal were dismissed as no allowance was agreed:

Appeal Number	Address	Agreed Allowance
CHG101248454	BST NORTH & SOUTH 40, CLIFTON STREET, LONDON, EC2A 4DX	0.0%
CHG101248458	GND FLR SOUTH 40, CLIFTON STREET, LONDON, EC2A 4DX	0.0%

Introduction

2. These appeals were made on behalf of the appellant's representative seeking an allowance in relation to a material change of circumstance for building works at 65 Clifton Street.
3. Prior to the hearing, the parties had agreed the level of allowance that should apply. It was therefore left for the panel to ratify the appeals.
4. As both parties were in agreement, the panel ratified the revised rateable values.
5. This statement of reasons is not and does not purport to be a full verbatim record of the proceedings.

Order

6. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to amend the entry in the rating list in accordance with this decision.

7. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

8. As the grounds of the appeal have been made out, 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

9. 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.
10. 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 G McGill, Senior Member (Chair)
Mrs PA Crowther-Newman, Senior Member
Ms S Elves, Senior Member
29 April 2026

Miss K Hendry
Clerk to the Tribunal

Date issued to the parties: 29 April 2026

Addendum

Following the release of the panel's decision on 29 April 2026, the respondent drew the tribunal's attention to a clerical error in that the effective date had wrongly being recorded as 1 June 2021 instead of 1 July 2021.

The decision record was accordingly altered, following authorisation by the Chairman under Regulation 39 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, to remove the incorrect rateable values.

Reissued to parties: 7 May 2026

Appeals on 40 Clifton Street (Street Venors)

No.	Appeal Ref.	Challenge Ref	List	Address	Current RV	Ground	MCC - Street Vendors		MCC - Building Works	
							Determined Allowance	Revised RV (as at 1 June 2021)	Agreed Allowance	Revised RV (as at 1 July 2021)
1	APL101424827	CHG101248453	2017	BST NORTH & SOUTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£69,500	MCC - Street Vendors	0.0%	£69,500		
2	APL101426696	CHG101248454	2017	BST NORTH & SOUTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£69,500	MCC - Building Works			0.0%	£69,500
3	APL101424090	CHG101248455	2017	GND FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£43,250	MCC - Street Vendors	5.0%	£41,250		
4	APL101425933	CHG101248456	2017	GND FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£43,250	MCC - Building Works			5.0%	£39,000
5	APL101424019	CHG101248457	2017	GND FLR SOUTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£114,000	MCC - Street Vendors	5.0%	£109,000		
6	APL101426404	CHG101248458	2017	GND FLR SOUTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£114,000	MCC - Building Works			0.0%	£109,000
7	APL101424907	CHG101248393	2017	1ST FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£70,500	MCC - Street Vendors	3.0%	£68,500		
8	APL101426026	CHG101248405	2017	1ST FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£70,500	MCC - Building Works			5.0%	£65,000
9	APL101424061	CHG101248433	2017	2ND FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£74,000	MCC - Street Vendors	2.0%	£72,500		
10	APL101426285	CHG101248440	2017	2ND FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£74,000	MCC - Building Works			5.0%	£69,000
11	APL101424862	CHG101248449	2017	3RD FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£75,500	MCC - Street Vendors	0.0%	£75,500		
12	APL101426643	CHG101248450	2017	3RD FLR NORTH 40, CLIFTON STREET, LONDON, EC2A 4DX	£75,500	MCC - Building Works			5.0%	£71,500
13	APL101424081	CHG101248451	2017	4TH FLR 40, CLIFTON STREET, LONDON, EC2A 4DX	£162,000	MCC - Street Vendors	0.0%	£162,000		
14	APL101426030	CHG101248452	2017	4TH FLR 40, CLIFTON STREET, LONDON, EC2A 4DX	£162,000	MCC - Building Works			2.5%	£158,000