



**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)

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**DECISION AND STATEMENT OF REASONS**

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## 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/](http://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                       |