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

Case No: 1. CHG101256724
2. CHG101256978

Sitting remotely using Microsoft Teams on 7 May 2026

Date: 3 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — appeals against the accuracy of the rateable values for the hereditaments; offices and premises; appeals allowed-in part

Before:

MS S ELVES
MR JM IMPERATO

Between:

JIGSAW24 **Appellant**

- and -

NICOLA JOHNSON
(VALUATION OFFICER) **Respondent**

Regarding:

1. **GND FLR REAR, 6-10, WHITFIELD STREET, LONDON, W1T 2RE**
2. **GND FLR FRONT, 6-10, WHITFIELD STREET, LONDON, W1T 2RE**

(the "subject property")

Mr J Fitzsimmons, (instructed by Ryan Property Tax Services UK Ltd) for the **Appellant**
Ms T Adeyemi for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals are allowed-in-part.

2. The Tribunal panel determined a revised rateable value (RV) of £44,500 for the Ground Floor Rear, 6-10 Whitfield Street, London W1T 2RE with effect from 1 April 2023.

3. The Tribunal panel also determined a revised rateable value (RV) of £138,000 for the Ground Floor Front, 6-10 Whitfield Street, London W1T 2RE with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeals have been made to this Tribunal on the grounds that the rateable values (RVs) for the appeal properties are not reasonable.

5. The panel consolidated the appeals for hearing, as the same evidence was relied upon in each case, the assessments related to the same building, and the parties involved were the same.

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

Background

7. The subject assessments comprised office accommodation situated on the ground floor of 6-10 Whitfield Street. According to the Valuation Officer's records, the building was originally constructed in the 1950s and was subsequently redeveloped in 2008 to provide Grade A office accommodation. The Appellant's records indicate that the property was originally constructed in the 1930s, however, both parties agreed that it had been redeveloped in 2008. The property is of concrete frame construction, incorporating elements of steel framing, and provides office accommodation over the ground and four upper floors. It is located on the east side of Whitfield Street, running parallel to Tottenham Court Road, within the Charlotte Street conservation area.

8. The RV in respect of Ground Floor Rear, 6-10 Whitfield Street, effective from 1 April 2023 was £51,500 which was based on a price of £620/m^2. During the challenge stage, the Valuation Officer had reduced this to £45,250 based on a unit price of £546.25/m^2, which included a 5% reduction for poor natural light.

9. The proposal in respect of Ground Floor Rear sought a reduction to £37,000 based on a price of £525/m^2, which included an increase in the allowance for poor natural light from 5% to 15%.

10. The RV in respect of Ground Floor Front, 6-10 Whitfield Street, effective from 1 April 2023 was £151,000, which was based on an unadjusted rate of £620/m^2. As a result of the challenge, the Valuation Officer also reduced this to £140,000 based on an unadjusted rate of £575/m^2.

11. The proposal in respect of Ground Floor Front sought a reduction to £37,000 based on a price of £525/m^2 and an allowance of 7.5% for poor natural light.

12. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included rental evidence and its analysis.

13. Mr Fitzsimmons, as representative for the Appellant, appeared in a dual role of advocate and expert witness. He stated that he was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

14. The panel accepted this expert witness evidence on the above basis as to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial in England). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

15. Ms Adeyemi for the Valuation Officer, also appeared in a dual role of advocate and expert witness.

Preliminary issue

16. Prior to the hearing, Mr Fitzsimmons notified the Tribunal of two settlements concerning rental evidence for the second and third floors of 110-113 Tottenham Court Road, which had been relied upon by the Valuation Officer in the decision notice. Ms Adeyemi objected to their admission on the grounds that they were submitted late.

17. While the Tribunal acknowledged that email had been received only two days before the hearing, it found that, although the information could and should have been provided earlier, given that the settlements had been agreed in November and December 2025, this was evidence already relied upon by the Valuation Officer. The Tribunal considered that it would be fundamentally wrong to rely upon evidence known to be inaccurate.

18. Mr Fitzsimmons maintained that he was not introducing new evidence but merely drawing the panel's attention to inaccuracies within the existing bundle. Ms Adeyemi contended that she had had limited time to investigate the reasons for the reduction.

19. The panel determined that it would have regard to Ms Adeyemi's concerns regarding the reason for the reduction, but that it was not practical to rely on inaccurate figures. It also noted that Ms Adeyemi had been put on notice of the issue when Mr Fitzsimmons raised the matter with her prior to contacting the Tribunal and therefore had the opportunity to make further enquiries.

Relevant Law

20. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant responsible for all rates, taxes, repairs and insurance. In respect of the 2023 rating list, the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No.832) requires the rental levels to be taken on 1 April 2021. In respect of the subject appeals, the material day is 1 April 2023.

Discussion

21. In the case under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

22. The panel was required to determine two issues: the appropriate price per m^2 for the subject hereditaments, and whether an allowance for poor light should be applied to the Ground Floor Front, as well as whether the existing 5% allowance for the Ground Floor Rear should be increased to 15%.

23. The starting point was the actual rent passing on the appeal hereditaments. The subject property is held under a new 10-year lease commencing on 15 July 2022, covering both the Ground Floor Rear and Ground Floor Front offices. The annual rent payable was £202,116, with a one year rent free period at the start of the term. The lease also included a break option at year five, with a further nine months' rent-free period if the break was not exercised. The rent had been analysed to £514.48/m^2 for Ground Floor Front and £564.48/m^2 for the Ground Floor Rear, inclusive of fit out. The Valuation Officer noted that the rent was effective approximately 15 months after the antecedent valuation date (AVD) and therefore considered it to be of reduced evidential weight.

24. The Valuation Officer had applied a £50/m^2 fit-out addition, which Mr Fitzsimmons disputed on the basis that the rear office had been let in a fully fitted condition. The Valuation Officer maintained that the front office had been let in an unfitted state, and as both offices had been let under a single tenancy, the fit-out cost should be applied to both. This, she argued, reflected the likelihood that the tenant would undertake further alterations to suit their own requirements.

25. In relation to indirect rental evidence, the Valuation Officer relied on assessments at The Qube, 90 Whitfield Street, and at 110-113 Tottenham Court Road. She accepted that The Qube was a superior building to the subject, as reflected in the rental evidence for floors two, three and four, which had been analysed between £594.44/m^2 and £827.27/m^2 before fit-out, with an adopted tone of £620/m^2. Mr Fitzsimmons argued that low weight should be given to the rents in respect of the Qube because it is a landmark building, and the rents relied on by the Valuation Officer were not reliable as they were also far removed from the AVD. Mr Fitzsimmons argued that the assessments in respect of 110-113 Tottenham Court Road were the most reliable as Category B rents.

26. Ms Adeyimi also referred to 110-113 Tottenham Court Road, which she also considered to be a better building in a superior location on Tottenham Court Road. At the time the decision notice was issued, this was reflected in a tone of £60/m^2 higher than both the subject and The Qube. The rents for floors one, two and three had been analysed between £443.03/m^2 and £784.90/m^2, with a tone of £680/m^2. However, following the subsequent settlements relating to floors two and three at 110-113 Tottenham Court Road, the panel noted that although the tone had initially been £680/m^2, it had later been reduced to £550/m^2. The reason for this reduction, however, had not been established.

27. In respect of comparable assessment evidence, Mr Fitzsimmons referred to 60 Charlotte Street which was assessed at £450/m^2. He stated that it was constructed in 1980 and refurbished in 2008 and occupies a prominent corner position on Charlotte Street. He also referred to 248-250 Tottenham Court Road, assessed at £550/m^2, which was built in 1965 and refurbished in 2015, and 85 Tottenham Court Road, assessed at £575/m^2, which was

constructed in 1991. In addition, he cited three further assessments, described as being prominent buildings, each assessed at £620/m^2, to support his contention that the subject property had been over-assessed.

28. Mr Fitzsimmons also referred to a settlement in respect of 2 Fitzroy Place, W1T 5HF, a modern building completed in 2017 providing Grade A office accommodation, which had been agreed at £650/m^2. He further cited 12-14 Whitefield Place, where the assessment had been reduced from £450/m^2 to £300/m^2, which he argued demonstrated a decline in values within the locality.

29. The panel was persuaded, on the basis of the overall weight of the evidence, that a reduction in the adopted tone was warranted. Particular weight was given to the subject rent, which the panel considered to be helpful, albeit recognising that it was agreed some time after the AVD. The panel also noted the reductions in tone to £550/m^2 in respect of 110-113 Tottenham Court Road, however, in the absence of a clear explanation of those reductions, it was not minded to adopt that level. Taking the analysed subject rent as its starting point, which reflected £514.48/m^2 for the Ground Floor Front and £564.48/m^2 for the Ground Floor Rear, the panel concluded that a tone of £565/m^2 was the most appropriate.

30. In relation to the issue of natural light, the panel noted that the Valuation Officer had inspected the property on 3 April 2025. Following this inspection, a 5% reduction was applied to the Ground Floor Rear office in the 2017 Rating List, however no allowance was made for the Ground Floor Front. At the hearing, Mr Fitzsimmons referred to an external photograph of the front of the property and compared it with other comparable properties where allowances between 5% and 18% for natural light had been granted. He argued that the overhang of the upper floors reduced the amount of natural light reaching the ground floor, and the upper floors of the same building benefited from full height windows. However, the panel found that insufficient evidence had been provided to demonstrate how this design feature adversely affected the subject property internally, or how it compared with the other properties that he relied upon. In addition, no photographs of the rear of the building were submitted to support the case for a further reduction. On this basis, the panel was not satisfied that any reduction should be applied to the Ground Floor Front, nor that the existing reduction for the Ground Floor Rear should be increased.

Conclusion

31. In view of the above findings and conclusions, the Tribunal panel determined that the RVs in respect of the subject hereditaments were unreasonable, and that an RV of £44,500 in respect of Ground Floor Rear and £138,000 for Ground Floor Front more accurately reflected the appeal properties. This equated to a price of £565/m^2 for Ground Floor Front and £536.75/m^2 for Ground Floor Rear, which included the 5% reduction for poor natural light. The panel calculated the revised valuations as shown below.

Valuation – Ground Floor Rear.

Base / Adopted Rate £ 565.00

Item	**Description**	**Area m2**	**Relativity**	**£/m2**	**Value**
1	Ground Floor Offices	245.00	1.00	£ 565.00	£138,425.00
				Subtotal	**£138,425.00**

	Total	**£138,425.00**

Say RV **£138,000**

Valuation – Ground Floor Front.

Base / Adopted Rate £ 565.00

Item	Description	Area m2	Relativity	£/m2	Value
1	Ground Floor Offices	83.10	0.95	£ 536.75	£44,603.93
				Subtotal	**£44,603.93**
				Total	**£44,603.93**

Say RV **£44,500**

32. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2023 Rating List entry in respect of Ground Floor Rear, 6-10 Whitfield Street, London, W1T 2RE to £138,000 RV with effect from 1 April 2023 and in respect of Ground Floor Front, 6-10 Whitfield Street, London W1T 2RE to £44,500. The Valuation Officer must comply with this Order within two weeks of the date of its making.

33. The Appellant is entitled to a full refund of the fees paid in respect of the subject hereditaments in accordance with regulation 13E(a)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

34. 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.

35. 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 S Elves, Senior Member (Chair)
Mr J M Imperato, Senior Member
3 June 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 3 June 2026