



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

Case No: CHG101257075

Sitting remotely using
Microsoft Teams

Date: 8 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*RATING — Local Government Finance Act 1988 — 2017 rating list — Agreement to be ratified —
Appeal allowed.*

**Before:
MR WJ READ
DR HM FREEMAN
MS A KALU**

Between:

**BARCLAYS BANK PLC
(REPRESENTED BY JONES LANG LASALLE)**

Appellant

- and -

**NICOLA JOHNSON
(VALUATION OFFICER)**

Respondent

**Regarding:
BST & GND FLRS 154-155, TOTTENHAM COURT ROAD, LONDON, W1T 7NQ
(the “subject property”)**

**Mr S Griffin for the Appellant
Mr A Ngwube for the Respondent**

Hearing date: 5 January 2025

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed.
2. The Tribunal Panel ratified the parties' agreement.

STATEMENT OF REASONS

Discussion

3. This appeal had been brought to challenge the end date of 1 July 2019 for a temporary end allowance. The end allowance was currently effective from 12 March 2018 to 1 July 2019 for 12% resulting in a rateable value (RV) of £81,000.
4. The parties advised the panel that verbal agreement had been reached that morning and asked the panel to ratify the agreement.
5. The agreement was for the 12% end allowance to be extended to 2 March 2022 resulting in a rateable value of £81,000 from 1 July 2019 to 2 March 2022.
6. The parties then requested that the RV was reinstated to £92,000 with effect from 2 March 2022 with the removal of the 12% end allowance.

Conclusion

7. Having regard to the circumstances outlined to it, the panel accepted the parties' submissions and directed the revised assessment as shown on this notice be entered into the 2017 rating list.
8. In accordance with Regulation 38 (4), (7), and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Officer is ordered to amend the entry for Bst & Gnd Flrs, 154-155 Tottenham Court Road, London W1T 7NQ in the 2017 Rating List as follows –

Rateable value £81,000 with effect from 1 July 2019 by way of 12% end allowance
Rateable value £92,000 with effect from 2 March 2022

The Valuation Officer must comply with this Order within two weeks of its making.

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 WJ Read, Senior Member (Chair)
Dr HM Freeman, Senior Member
Ms A Kalu, Senior Member
8 January 2026

Mrs S Hodgson
Clerk to the Tribunal
Date issued to the parties 8 January 2026