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

Case No: CHG101260891

Sitting remotely using Microsoft Teams

Date: 23 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — merger of three units into one; should each unit be separately assessed; each unit was let separately with no connection between landlord and tenant; whilst interconnecting doors between units these had always been in place and tenant has no access to the keys – appeal allowed

Before:
MS LS MARSHALL
PROF P CATTERALL

Between:

MR AQEEL SIDDIQUI — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:
4-6 BURLINGTON PARADE, CRICKLEWOOD BROADWAY, LONDON, NW2 6QG
(the "subject property")

Mr A Siddiqui in person
Mrs L Brown-Lee for the **Respondent**

Hearing date: Wednesday 2 July 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed. The subject property should be split and returned to their original rateable values as each unit was a separate hereditament with effect from 1 November 2020, the date the properties were merged into one assessment.

Introduction

2. The respondent had served a Notice on 4 November 2024 merging 4,5 and 6 Burlington Parade, Cricklewood Broadway, London into one assessment at £24,250 with effect from 1 November 2020. The appellant challenged the assessment on the basis that the three units were all separately occupied. The Valuation Officer issued it decision on 8 November 2024. The appellant lodged his appeal to the Valuation Tribunal on 2 February 2025.

3. With the agreement of the parties the panel varied the procedure outlined in the Valuation Tribunal for England Consolidated Practice Statement and requested the respondent to present her evidence first.

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

Issue

5. The issue before the panel concerned whether the hereditament was correctly one assessment for rating purposes or should it revert back to three separate hereditaments from the 1 November 2020. The antecedent valuation date (AVD) was 1 April 2015, and the material date was 1 November 2020 the date of the entry into the 2017 Rating List.

Decision and reasons

6. The respondent stated that the Billing Authority had informed the Valuation Officer on the 5 October 2020 that the occupier of 4 Burlington Parade had acquired 5 and 6 Burlington Parade. After some research the date was found to be the 1 November 2020 and a Notice was served on 4 November 2024 merging the three hereditaments into one hereditament.

7. The respondent stated that she was aware that the three shops were occupied by different occupiers and that she had split the assessment back to three separate assessment for the 2023 Rating List but as the 2017 Rating List was closed she was unable to facilitate the split in the 2017 List as she considered it to be a different date from the date the split had been actioned. She understood that the properties were tenanted from May 2021.

8. The respondent confirmed that the information concerning the merger of the three units and the date had been provided by the Billing Authority and that she only had tenancies from 2021 and not the earlier tenancies.

9. The appellant had stated that he acquired 5 and 6 Burlington Parade signing the leases in June 2019 and that he had sub-let the two properties on the same day to tenants that were not connected to himself. Apart from periods between tenancies the properties had been separately let and confirmed that May 2021 tenancies held by the respondent were later tenancies. He stated that he had provided all the information to the Valuation Officer during the check and challenge stages of the appeal.

10. The appellant stated that he and his tenants had informed the Billing Authority of the changes as and when they occurred.

11. It was established during questioning of both parties that there were interconnecting doors between the three units, but those doors had always been there and were still there. It was also established that the doors were locked, and the sub-tenants did not have access to the keys. The appellant also confirmed that his tenants were not connected to him or each other.

12. The panel noted that the properties had not undergone any structural alterations prior to or after the 1 November 2020 and that the properties had been assessed separately before that date and had been entered into the 2023 Rating List as three hereditaments.

13. The panel had been persuaded by the appellant that he had sub-let the units to separate tenants upon being assigned the leases in June 2019 and that he had subsequently re-let them when the tenants had vacated the properties. The panel had also been persuaded by the appellant that the tenants were not connected to him.

14. The panel, having confirmed certain facts during the hearing, had been persuaded that the hereditament was three separate hereditaments with each tenant having actual, exclusive and beneficial occupation of their property and the tenancies not too transient. The panel therefore considered that each unit should be included in the 2017 Rating List as a separate hereditament.

Determination

15. In view of the above findings and conclusions, the Tribunal is satisfied that that 4, 5 and 6 Burlington Parade should be included in the 2017 Rating List with effect from 1 November 2020 as separate hereditaments and that the RV that had original applied prior to the merger be re-instated.

16. The panel therefore allows the appeal and confirmed that the one assessment for 4,5 and 6 Burlington Parade is split back into three separate assessments with effect of 1 November 2020 and that the RVs that had applied prior to the merger should be reinstated.

17. Accordingly, we order that the entry in the 2017 Rating List be amended to show 4, 5 and 6 Burlington Parade as separate assessment with effect from 1 November 2020 and that the previous RVs be re-instated within two weeks of the date of this order.

Right of further appeal

18. 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) within **four weeks** of the date this decision and statement of reasons is issued.

19. 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 LS Marshall, Senior Member (Presiding)

Prof P Catterall, Member

23 July 2025

Mr A Jolly
Clerk to the Tribunal
Date issued to the parties: 23 July 2025