



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

Case No: CHG101261651

Sitting remotely using
Microsoft Teams

Date: 4 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*RATING — Local Government Finance Act 1988 — offices and premises; price per m² in dispute;
relevant Valuation Tribunal decision; allowed in part*

Before:
MRS A FIELDER
MR A HUSSAIN

Between:

CAMBRIDGE ECONOMIC POLICY ASSOCIATES LIMITED

Appellant

- and -

NICOLA JOHNSON
(VALUATION OFFICER)

Respondent

Regarding:
7TH FLR SOUTH EAST QUEENS HOUSE, 55-56, LINCOLNS INN FIELDS, LONDON,
WC2A 3LJ
(the “subject property”)

Mr C Cates from Ryan, representing the Appellant
Mr G Singh for the Respondent

Hearing date: 18 June 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed in part.
2. The panel confirms an alteration in the adopted price from £465 per m² to £450 per m², with effect from 1 April 2023, in line with the Valuation Tribunal's decision in appeal number CHG101195382 (LG & 1st N W Queens House, 26 & 28 Kingsway, London, WC2B 6JR).

Introduction

3. This is a 2023 rating list appeal. 7th Floor South East, Queens House, 55-56 Lincolns Inn Fields, London, WC2A 3LJ (the subject property) had been entered in the 2023 rating list as "offices and premises" with a rateable value (RV) of £63,000 with effect from 1 April 2023. This had been based on an adopted price of £550 per m².
4. The challenge proposal was submitted by Altus Group (now Ryan) on behalf of Cambridge Economic Policy Associates Limited, and was received by the Valuation Officer on 20 August 2024. It had been made on the grounds that the RV shown in the rating list on 1 April 2023 was inaccurate. A revised RV of £46,500, based upon £425.00 per m² was proposed with effect from 1 April 2023.
5. The Valuation Officer issued a challenge case decision notice on 20 December 2024, which stated that, based upon the evidence and information available, the rating list entry was unreasonable, but disagreed with the RV proposed in the challenge. The RV was altered to £53,500, based on a revised adopted price of £465.00 per m².
6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was received by the Tribunal on 10 January 2025.
7. On behalf of the appellant, Mr Cates requested that appeal number CHG101195382, 2nd Floor, 55-56 Lincolns Inn Fields, London, WC2A 3LJ was heard as the lead case for the subject appeal and two additional appeals listed to the hearing:

CHG101275680 – 6th Floor, East
CHG101195552 – 1st Floor East
8. This statement of reasons is not, and does not purport to be, a full verbatim record of proceedings.

Preliminary issue

9. On 10 June 2025, Ms Boardman (the previous Valuation Office caseworker), made an application to the Tribunal to include new evidence in the form of a Valuation Tribunal decision in respect of LG & 1st N W Queens House, 26 & 28 Kingsway, London, WC2B 6JR, appeal number CHG101195382.
10. This was a property in the same building as the subject property, for which an appeal had been heard and determined by the Valuation Tribunal on 14 May 2025. Ms Boardman stated

that it had been decided on the same evidence as the subject appeals, and the Tribunal had reduced the main space price to £450.00 per m² with effect from 1 April 2023.

11. Mr Cates confirmed that he had no objection to the Valuation Officer's request to include the Tribunal decision. He explained that the reason for proceeding with the subject appeal was due to his opinion that the Tribunal's decision at £450.00 per m² was not based on anything other than a pragmatic offer made by the Valuation Officer to settle the appeal, which the Tribunal had accepted. He submitted that the decision had not been based on the evidence provided for the subject appeal.
12. Mr Singh confirmed that he considered the Tribunal's decision at £450 per m² was not unreasonable. Although he had not been involved with the previous appeal, he was of the opinion that there were two additional rents which had not been included in the proceedings for LG & 1st N W Queens House, in respect of the 3rd Floor and 7th Floor South East, Queens House.
13. The panel adjourned briefly, following advice from the clerk that there may be an issue of *res judicata*, if the evidence and submissions for the subject appeal were the same as those considered for LG & 1st N W Queens House.
14. With reference to the bundle for the lead appeal, and on inspection of the bundle submitted for LG & 1st N W Queens House, the panel was satisfied that the same evidence and submissions had been provided by the parties for both appeals. The panel found no additional evidence provided in the lead appeal which had not been considered by the previous Tribunal.
15. On that basis, the panel considered that the lead appeal could not proceed to be heard, but the appeals would be allowed in part, in line with the Tribunal's decision in respect of LG & 1st N W Queens House.
16. The correct course of action for the appellant if aggrieved by the Tribunal's decision for LG & 1st N W Queens House, was to appeal directly to the Upper Tribunal, as set out below.

Determination

17. The appeal is allowed in part. The panel orders the Valuation Officer to alter the assessment of the lead appeal property, and the three connected appeal properties to reflect a revised price of £450 per m².
18. A refund of the paid fee will now be arranged provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

19. 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.

20. 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/.

Mrs A Fielder, Senior Member (Presiding)

Mr A Hussain, Senior Member

4 July 2025

Mrs L Horne
Clerk to the Tribunal

Date issued to the parties: 4 July 2025