



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

Case No: CHG101270917

Sitting remotely using
Microsoft Teams

Date: 4 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*RATING — Local Government Finance Act 1988 — rental evidence, location within town centre,
weighting of evidence, appeal allowed in part*

Before:
MR PJ WARD
MR I LONSDALE

Between:

JG FOODS LIMITED

Appellant

- and -

LUCY FORMELA-OSBOURNE
(VALUATION OFFICER)

Respondent

Regarding:
20 -21, CHEAP STREET, BATH, BA1 1NA
(the “subject property”)

Ms K Cooper of Ryan representing the appellant
Mr D Panchal representing the respondent

Hearing date: Tuesday 15 July 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed-in-part. The rateable value (RV) is confirmed at £54,500, based on a price in terms of zone A of £900 per m², with from 1 April 2023.

Introduction

2. This appeal has been brought in respect of the following: an appeal was lodged by Ryan on behalf of the occupier JG Foods Ltd on 14 February 2025 against the Valuation Officer's decision of 16 January 2025.
3. Ms Cooper appeared on behalf of the appellant as both Advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Ms Cooper's declaration of truth included a statement that she was instructed under a conditional fee arrangement.
4. Ms Cooper declared that she understood and accepted that her duty was to the Tribunal in giving her evidence and she would comply with this as well as the requirements of her professional body regardless of whether or not the evidence supported the client's case.
5. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and 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).
6. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.
7. Mr Panchal appeared before the Panel as advocate.
8. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Issue

9. The issue before the panel concerned the price per m² in terms of zone A to be applied with effect from 1 April 2023. The appellant's representative had sought a reduction from £950 per m² to £785 per m² giving an RV of £47,500. At the hearing the appellant's representative revised her valuation and sought a reduction to £850 per m² and RV of £51,500. The respondent sought a dismissal of the appeal defending the price of £950 per m² and RV £57,500.
10. The antecedent valuation date (AVD) for 2023 Rating List is 1 April 2021 and the material date for this appeal is 1 April 2023.
11. The subject property was a shop and premises and was located in Cheap Street with a return frontage onto Stall Street. Cheap Street was a secondary shopping location within Bath with the main shopping streets being Union Street and Stall Street. The property had entered the 2023 Rating List at RV £72,500 based on a price of £1,200 per m² but this was reduced on challenge to RV £57,500 based on a price of £950 per m².

Decision and reasons

12. Ms Cooper stated that the starting point was the rent passing on the subject property which was dated 26 October 2022 when a deed of variation saw the rent reduce from £80,000 per annum to £52,000 which analysed to £855 per m². She stated that the retail sector had been suffering in the last five years and was already in decline prior to Covid. She considered that as there was no evidence of a market change in rents between the AVD and the variation of the rent she assumed the market was static and provided the best evidence and supported her contention that the price per m² should be reduced to £850 per m².
13. As further support of her contention Ms Cooper provided details of other rents within the locality including Abbey Churchyard, High Street, Union Passage and others within Cheap Street which had been valued at between £850 per m² to £975 per m² but the rental evidence analysed to between £737.52 per m² and £939.41 per m². She considered the settlement of 16 Abbey Churchyard and 13 Cheap Street from £850 per m² to £785 per m² further supported her contention that £950 per m² was not reasonable.
14. Ms Copper considered that the respondent had not been valuing properties at true values and that the RV for the subject property was excessive.
15. Mr Panchal stated that the subject property was a large double frontage property with its entrance on the secondary Cheap Steet but the return on Stall Street close to the Roman Baths and Bath Abbey. Mr Panchal stated that the property had been inspected in March 2024 by a colleague and that the RV had been reduced on a challenge from £72,500 to £57,500 based on a price of £950 per m² which he considered was reasonable.
16. Mr Panchal informed the panel that in October 2022 the rent was reduced by a deed variation from £80,000 to £52,000 but it also appeared that the lease term was extended by four years and the five yearly review was removed. He stated that the challenge was dealt with as a hardship case and maybe the reason for the reduction and considered that a new prospective tenant may negotiate a higher rent. Also, the reduction in rent was some 18 months after the AVD and therefore lesser weight should be placed upon this evidence.
17. Mr Panchal stated that 16 Abbey Churchyard and 13 Cheap Street had been settled at £785 per m² due to the poor shape of the property and was also in a less desirable location when compared with the subject property which was on the corner of Cheap Street with Stall Street. He considered that 20 High Street was not comparable due to it being in a different location and the rent for 15 Abbey Churchyard and 14 Cheap Street rent from November 2021 was a renewal and devalued to £939.41 per m² which supported £950 per m².
18. Mr Panchal considered the rent for 26/27 Union Street devalued to £737 per m² and had been valued at £700 per m² due to it having less visibility. He referred also to rental evidence for other properties on Cheap Street where rents analysed to between £850 per m² and £975 per m² which he considered further supported £950 per m² being applied. He requested the appeal be dismissed.
19. The panel having viewed the location plan supplied considered that the subject property was situated in the superior end of Cheap Street and enjoyed frontage on both Cheap Street and Stall Street, one of the main shopping streets within Bath. At the other end of Cheap Street 9 Cheap Street had been valued at £800 per m² with those towards the middle section of

Cheap Street values at £850 per m². It noted that the reduction for 16 Abbey Churchyard and 13 Cheap Street was due to poor layout of the property and not location.

20. The panel also considered the rental evidence. It noted that the rent for the subject property had been reduced by a deed of variation, but it was also noted that the lease was extended by four years, and the rent review had been removed. The panel also noted that the reduction occurred 18 months after the AVD. However, the rent did persuade the panel that £950 per m² adopted by the respondent was not reasonable.
21. The panel noted the other rental evidence which had a wide range of values between £737.52 per m² and £975 per m². It noted the lease for 26/27 Union Passage and 2 Cheap Street, which had devalued to £737.52, was not a full insuring and repairing lease and therefore whilst opposite the subject property, lesser weight was placed on this evidence.
22. The panel considered that rental evidence and the comparable hereditaments and considered the best evidence was that of the comparable hereditaments. Due to the location on the corner of Cheap Street and Stall Street the panel considered its value would be higher than other parts of Cheap Street. Whilst the appellant's representative had persuaded it that £950 per m² was not reasonable it did not consider that £850 per m² was reasonable either due to its superior location on Cheap Street.
23. The panel considered that the price per m² on Cheap Street being £800 per m² and £850 per m² for the other end of Cheap Street and the middle section of that road, save two where, for reasons given, a lower value had applied, illustrated that £900 per m² would be reasonable. The panel therefore allow the appeal in part.

Determination

24. In view of the above findings and conclusions, the Tribunal is satisfied that the RV should be £54,500 with effect from 1 April 2023.
25. Accordingly, we order that the entry in the 2023 Rating List be amended to £54,500 with effect from 1 April 2023 within two weeks of the date of this order.

Valuation

Line	Floor	description	area(m ²)	relativity %	price (£/m ²)	Value
1	ground	retail zone A	54.82	1	£ 900.00	£ 49,338.00
2	ground	retail zone B	4.41	0.5	£ 450.00	£ 1,984.50
3	first	Office	33.13	0.05	£ 45.00	£ 1,490.85
4	first	internal storage	8.93	0.05	£ 45.00	£ 401.85
5	basement	internal storage	50	0.033	£ 29.70	£ 1,485.00
				total		£ 54,700.20
				say RV		£54,500

Right of further appeal

26. 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.
27. 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 PJ Ward, Senior Member (Presiding)

Mr I Lonsdale, Senior Member

4 August 2025

Mr A Jolly

Clerk to the Tribunal

Date issued to the parties: 4 August 2025