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

Case No: CHG101274950

Sitting remotely using Microsoft Teams on 10 July 2026

Date: 7 August 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Newbigin (VO) v SJ & J Monk [2017] UKSC 14 — *Jackson (VO) v Canary Wharf Limited* [2019] UKUT 136 (LC) — *appeal dismissed*

Before:

MISS N CLARKE
MR M DAMPHA

Between:

STEVENAGE RETAIL LIMITED **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:

UNIT 7B, ROARING MEG, STEVENAGE SG1 1XN
(the “subject property”)

Mr Martin O’Neill for **Little Green Consultancy** for the **Appellant**
Morgan Parry for **Roberts Vain Wilshaw** Expert Witness for the **Appellant**
Mr Cremio Kazembe for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the subject property should remain in the rating list effective from 5 March 2010. It also concluded that the rateable value (RV) should remain at £300,000.

STATEMENT OF REASONS

Introduction

3. The appellant company had made a challenge seeking a deletion of the entry from the 2017 Rating List by way of a proposal that was served on the Valuation Officer (VO) on 27 June 2024. After considering the proposal and evidence submitted during the challenge period, the VO decided that the proposal was not well founded.

4. A Decision notice to this effect was served on the appellant company on 17 October 2025. The appellant company then appealed the VO's decision to the Tribunal on 13 February 2026, under regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009.

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

Background

6. The subject property was a Retail Warehouse and Premises with an agreed total area of 1,113.30m². It originally formed part of a larger unit, however, effective from 1 April 2009 the subject property was entered into the rating list. Mr O'Neill was seeking a nil RV effective from 28 September 2020.

7. The evidence bundles before the panel comprised all of the evidence disclosed and exchanged during challenge which included the parties' skeleton arguments, external and internal photographs of the subject property, a schedule of the occupancy of the subject property effective from 1 April 2009 and Mr Parry's expert witness report.

8. As Mr O'Neill appeared on behalf of the appellant as advocate and expert witness, the clerk asked if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC) dated 3 August 2018.

9. Mr O'Neill declared that he was instructed under a contingency fee arrangement in his role as expert witness. Both Mr O'Neill and Mr Parry confirmed that they understood and accepted that their duty was to the Tribunal in giving their evidence and they would comply with this, as well as the requirements of their professional body, regardless of whether or not the evidence supported the client's case.

10. The panel accepted this expert witness evidence on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 [SI 2009 No2269] and is 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).

11. Mr Kazembe confirmed that he was representing the VO as advocate and expert witness.

12. The material date for the subject property was 28 September 2020, being the date that the appellant had purchased it, although they were seeking for the subject property to be deleted effective from 1 April 2009.

Relevant Law

13. The term ‘rateable value’ is defined in Schedule 6 to the Local Government Finance Act 1988 (LGFA 1988) (as amended):

> *“The rateable value of a non-domestic hereditament (none of which consists of domestic property and none of which is exempt from local non-domestic rating) shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions –*
>
> *a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;*
>
> *b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;*
>
> *c) the third assumption is that the tenant undertakes to pay all usual tenant’s rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above”*

14. Paragraph 6 of Schedule 6 to the LGFA 1988 states:

> *“Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the material day.”*

15. Paragraph 6A of Schedule 6 to the LGFA 1988 states:

> *“For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.”*

16. Paragraph 7 of Schedule 6 to the LGFA 1988 states:

> *“The matters are*

(a) matters affecting the physical state or physical enjoyment of the hereditament;
(b) the mode or category of occupation of the hereditament;
(c) the quantity of minerals or other substances in or extracted from the hereditament;
(d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there; and
(e) the use or occupation of other premises situated in the locality of the hereditament."

Discussion

17. In the proposal Mr O'Neill was seeking a deletion of the subject property effective from 28 September 2020, although in the hearing, it was argued that they were seeking for the subject property to be deleted from the rating list back to 1 April 2009.

18. However, in his evidence bundle submitted to this Tribunal, Mr O'Neill also submitted that the completion notice that had been served on an unknown date, had caused the VO to enter the subject property into the 2005 rating list effective from 1 April 2009.

19. In effect, there were two aspects to this appeal, the validity of the completion notice that had been issued and the submission that the subject property had been undergoing a scheme of works and should be deleted from the rating lists effective from 1 April 2009.

20. In respect of the issue of the completion notice that was served to bring the subject property into the rating list effective from 1 April 2009, the panel heard the competing arguments in respect of this. However, panel noted that the appellant did not provide a copy of the completion notice. As this Tribunal is a fact finding Tribunal, any decisions must be evidence based. As there was no copy of the completion notice in the appellant's evidence bundle, the panel could not refer to the notice and therefore, it could not find in the appellant's favour. The panel therefore dismissed that aspect of the appeal.

21. Turning to the other aspect of the appeal which was that the subject property had been undergoing a scheme of works and should therefore be deleted from the rating list, Mr Parry had submitted that the subject property had been left in a shell state since before the subject property was split from the neighbouring unit, therefore prior to 1 April 2009.

22. The evidence bundle had stated that Unit 7 had been totally tripped out and all services were disconnected, the toilets, ceiling and air conditioning had been removed and there had not been any work to the subject property since then.

23. The VO had argued that it had refused to delete the property as there was no evidence that there was a scheme of works in place. However, the appellant had referred to P.42 of *Jackson (VO) v Canary Wharf Limited* [2019] UKUT 136 (LC) which stated:

> *"We therefore reject Mr Singh's submission that, absent of an actual programme of works, it could not be ascertained that the appeal property was undergoing reconstruction"*

24. However, although the original unit was stripped back, by the appellant's own admission, no work had been undertaken on the subject property until Sports Direct had agreed to lease

the unit, apart from the removal of the mezzanine floor sometime after 5 June 2015, when planning permission had been granted for its removal.

25. But, the panel applied significant weight to the VO's submission that the subject property was occupied, effective from 5 March 2010, which demonstrated that the subject property was capable of occupation. Although Mr Parry had argued that the subject property had been occupied as part of a rates mitigation/avoidance schemes, it was occupied for over 12 months by one occupier and the panel could only apply limited weight to Mr Parry's argument as there was no evidence that the subject property was only occupied as part of any rates mitigation/avoidance schemes.

26. After the subject property had been entered into the rating list, the subject property had been occupied by three previous tenants before Sports Direct had started to occupy the subject property effective from 7 June 2024. The panel therefore considered that the subject property was capable of beneficial occupation and had been since 1 April 2009 and therefore, this aspect of appeal also had to be dismissed.

Conclusion

27. In view of the above findings and conclusions, the Tribunal is satisfied that the subject property should remain in the rating list as there was no scheme of works in place, no work had been undertaken on it since 1 April 2009 and, it was capable of occupation from 1 April 2009 as the subject property was subsequently occupied.

28. Accordingly, the appeal is dismissed.

Right of further appeal

29. 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.

30. 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/.

Miss N Clarke, Presiding Senior Member
Mr M Dampha, Senior Member
7 August 2026

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 7 August 2026