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

Case No. CHG101295827
Sitting remotely using Microsoft Teams

Date: 6 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating; 2023 list appeal; Local Government Finance Act 1988; Offices and premises; Lotus & Delta Ltd v Culverwell (VO) [1976] RA 141; Comparable properties; Quantum; Appeal allowed in part.

Before:
MR PJ HICKSON
MR K EVERETT

Between:

RS PARTNERSHIP LTD — **Appellant**

- and -

KAREN GILES (VALUATION OFFICER) — **Respondent**

Regarding:

10 PROSPECT PLACE, WELWYN, HERTFORDSHIRE AL6 9EN
(The appeal property)

Mr Martin Brown of Marston Associates for the appellant,
Mr Harry Leigh for the respondent.

Hearing date: 08 December 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal was allowed in part. The panel found that the base rate £/m^2 for the appeal property was excessive and that it was reasonable to reduce it to £150/m^2 giving a Rateable Value (RV) of £27,000 with effect from 1 April 2023.

STATEMENT OF REASONS

2. This appeal had been brought in respect of the appeal property 10 Prospect Place, Welwyn, Hertfordshire AL6 9EN which is shown in the 2023 Rating List as 'Offices and premises'.

3. The property was an office constructed in the early 1970's of brick and tile. It consisted of a ground and first floor office with a lower ground storage area and two integral garages. The RV was £33,000 based on a rate of £185/m^2 with effect from 1 April 2023.

4. A challenge was submitted on 28 November 2024 to reduce the rate to £126/m^2 resulting in an RV of £22,500.

5. The respondent considered that the rating list entry was unreasonable based on the evidence and information available but disagreed with the proposal. The VO reduced the rate to £160/m^2 giving an RV of £28,500 based on rental evidence.

6. The appellant appealed to the tribunal now seeking an RV of £25,000 on a rate of £140/m^2 with effect from 1 April 2023.

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

Relevant Law

8. The panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO)* [1976] RA 141. This case had established six propositions, which gave clear guidance to be followed when assessing rateable value, namely:

   '(1) Where the hereditament which is the subject of consideration is actually let that rent should be taken as the starting point.

   (2) The more closely the circumstances under which the rent is agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the definition of Gross Value in s.19(6) of the General Rate Act 1967 the more weight should be attached to it.

   (3) Where rents of similar properties are available they too are to be properly looked at through the eye of the valuer in order to confirm or otherwise the level of value indicated by the actual rent of the subject property.

   (4) Assessments of other comparable properties are relevant. When a valuation list is prepared these assessments are to be taken as indicating comparative values estimated by the Valuation Officer. In subsequent proceedings on that list therefore they can properly be referred to as giving an indication of that opinion.

   (5) In light of all the evidence an opinion can then be formed of the value of the appeal hereditament, the weight to be attributed to the differing types of evidence depending on the

one hand on the nature of the actual rent and on the other hand, on the degree of comparability found in other properties.

(6) In those cases where there are no rents available of comparable properties a review of other assessments may be helpful but in such circumstances it would be clearly more difficult to reject the evidence of the actual rent.

9. The antecedent valuation date (AVD) for 2023 list rating appeals is 1 April 2021. The material day for this appeal is 1 April 2023.

Discussion

10. The appellant's representative contended that the rate per m^2 was excessive and did not take account of quantum. The appellant had taken a new lease on the appeal property for a term of ten years from February 2024 at a rent of £22,500 and he felt that the RV should be reflective of this rental value.

11. He had submitted two properties for comparison to the appeal property to show that different base rates had been applied, numbers 16 and 8 Prospect Place, but that they did not reflect the state of the market.

12. As an example, he submitted that 16 Prospect Place, valued at £200/m^2, would be more desirable than the appeal property if let at the AVD as it would have the benefit of small business rate relief (SBRR) which would make the total rent and rates liability £12,000 per annum, devaluing to a rate of £196/m^2.

13. The RV of the appeal property is above the current SBRR level and so would not therefore qualify. Its rent and rates liability would equate to approximately £50,000 per annum which would devalue to a rate of £280/m^2, nearly 50% more than 16 Prospect Place. He argued that this would make 16 Prospect Place more attractive to any prospective tenant. Consequently, he submitted that the appeal property should be given a quantum allowance of 30%.

14. On questioning, he submitted that the rents on 17-17a Mill Lane and 2 Codicote Road analysed to £136.38/m^2 and £137.92/m^2 respectively against the current base rate of £185/m^2 and this demonstrated that there was a quantum allowance for these types of properties.

15. For these reasons he contended that the rate on the appeal property should be reduced to £25,000 with effect from 1 April 2023.

16. The VO's representative stated that these two properties should be given low weight as their rents were from 2019, 23 and 16 months respectively prior to the AVD. He preferred to compare Suite 1 The Grange as the rent there was from 1 September 2021.

17. The panel noted that Suite 1 the Grange was only 79.4m^2 in area compared to the appeal property at 235.48m^2 and the rent was 6 months after the AVD, however, the panel found that it did provide some useful evidence.

18. The VO's representative stated that, in accordance with the Lotus case, he must first look at the appeal property's rent of February 2024, nearly three years after the AVD. The appellant had previously occupied Riverside House, 14 Prospect Place, where the rent in 2017 was the same as that in 2024, it had simply been carried over to the appeal property. In his opinion this evidence could not be relied upon to assist in the appeal property's valuation at the AVD.

19. In respect of a quantum allowance for the appeal property, he stated that quantum was already reflected in the base rate at £185/m^2 compared to, say, Suite 1 The Grange analysing at £207.71m^2 and the VO's subsequent reduction to £160/m^2 made this quite apparent.

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20. The panel noted both parties comments in respect of SBRR, however, no evidence had been provided that this relief was actually applied to any of the properties submitted as comparable and therefore gave it very little weight.

21. The panel found the evidence for 17-17a Mill Lane and 2 Codicote Road to be useful as these properties were of a similar size to the appeal property but the panel had some concerns over the rents as they were so far after the AVD. Similarly, whilst the rent on Suite 1, The Grange was only six months after the AVD, the property was a third of the size of the appeal property.

22. The panel also found that 16 Prospect Place provided some evidence for a reduction as its rent devalued to £153.20/m^2, however, the panel noted that this had been an open ended agreement since 2015 and gave this evidence less weight.

23. The panel found that a rate of £150/m^2 for the appeal property would be reasonable taking into account the evidence that had been presented. This would give an RV of £27,000 with effect from 1 April 2023.

Decision

24. In view of the above findings and conclusions, the panel allowed the appeal in part.

Ground floor office	28.9	£150.00	£4,335
Ground floor office	21.66	£150.00	£3,249
Ground floor kitchen	4.14	£150.00	£621
First floor office	78.1	£150.00	£11,715
Lower ground floor internal storage	28.82	£78.75	£2,270
Lower ground floor external storage	19.4	£11.25	£218
Lower ground floor external storage	26.05	£11.25	£293
Ground floor office	27.9	£160.00	£4,464
		Total	£27,165
		RV (Rounded down)	£27,000

Order

25. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the respondent is ordered to amend the entry in the 2023 rating list with effect from 1 April 2023 to £27,000. Under regulation 38(9), the respondent must comply with this order within two weeks of the date of its making.

26. As the grounds of the appeal has been made out, the appeal fee is to be refunded in full. This will take approximately six weeks to process.

Right of further appeal

27. 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.

28. 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 Hickson, Senior Member (Chair)
Mr K Everett, Senior Member
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Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 6 January 2026