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

Case No: CHG101320502

Sitting remotely using Microsoft Teams on 05 May 2026

Date: 5 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

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

Before:

MR I LONSDALE
MR S GILL

Between:

MR KAMALESWARAN PARTHEEPAN — **Appellant**

- and -

NICOLA JOHNSON
(VALUATION OFFICER) — **Respondent**

Regarding:

UNIT 1, EMER COURT, ROWLAND ROAD,
TOTTENHAM, LONDON N17 7AW
(the appeal property)

The appellant in person,
Mr Boniface Kangethe for the respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The panel found that the rateable value (RV) of £56,000 with effect from 1 April 2023 was reasonable for the appeal property.

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of the appeal property Unit 1, Emer Court, Rowland Road, Tottenham, London N17 7AW shown in the 2023 Rating List as 'Shop and premises."

4. The appeal property was a convenience store situated within a residential complex occupying the lower ground floor of a block of flats. It had an RV of £92,500 based on a rate of £300/m^2 with effect from 1 April 2023.

5. A challenge was submitted on 11 February 2025 to reduce the £/m^2 rate on the basis that its valuation failed to adequately consider several factors. The appellant did not specify the rate he was seeking.

6. The respondent inspected the appeal property with the appellant and subsequently reduced the base rate to £180/m^2 thereby reducing the RV to £56,000.

7. At the start of the hearing the appellant stated that he sought a reduction of the RV to £14,000 based on a rate of £55/m^2.

8. Following the inspection, the area of the appeal property was reduced from 301.53m^2 to 299.34m^2 and the air conditioning area reduced from 301.53m^2 to 270.71m^2 which more accurately reflected the space in use.

9. The appellant had mentioned that he also wanted to discuss the appeal property's entry in the 2017 rating list, however, he was advised that this was not within the scope of the appeal.

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

Relevant Law

11. The panel referred to the Local Government Finance Act 1988 in respect of the definition of rateable value in paragraph 2(1), Schedule 6 to the Act (as amended). The rateable value of any hereditament is to be taken to be the amount, determined in accordance with the statutory assumptions, equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year, on 1 April 2021 the "antecedent valuation date" (AVD). The material day for this appeal was 1 April 2023.

12. *Case Law - Lotus & Delta Ltd v Culverwell (VO)* [1976] RA 141

Discussion

13. The appellant referred to photographs of the appeal property which showed the presence of one metre wide internal concrete pillars throughout the shop. He stated that these reduced the useable space in the property which effectively meant that the available trading space was reduced.

14. He contended that his property should be compared to the Dayi Supermarket at 15 – 17 Great Cambridge Road. This property was also at the western end of White Hart Lane, was only 300m from his property and was his nearest competitor. It got traffic from the Tottenham Hotspur football ground when games were on and was situated amongst a group of shops, however, his property was isolated. He had found that the RV was £26,294 which he had divided by the area of 367.73m^2 to arrive at a rate of £57/m^2.

15. The panel was informed by the VO's representative that the Dayi Supermarket was actually valued on a base rate of £175/m^2 which was used to value just over 50m^2 of its retail area, the rest was on a zoned basis with most of it being at less than half of that value. The overall rate was £71.38/m^2. The appeal property was not valued on a zoned basis and the panel therefore found that the appellant had not considered the valuations on a like-for-like basis. In summary, the panel found that no evidence of a non-zoned comparable property valued on a rate of £55/m^2 had been presented.

16. The appellant referred to the property 7 in 1 Supermarket on Tottenhall Road as it was in the same locality as the appeal property and he felt that it shared the same customer base, however, it was valued at a lower rate of £140.62m^2. The panel was informed that this property was also valued on a zoning scheme and therefore not comparable to the appeal property.

17. The appellant also referred to some of the properties submitted by the VO as not being comparable as they were ASDA, Tesco, Sainsburys and the CO-OP, the big supermarkets, not independent like his, all of which were more than a mile away and attracted very different footfall. Further, they were in better areas and were served by many bus routes whereas there was only one bus service to the outside of his shop. His shop also suffered from poor visibility and its location was not in the busy eastern end of White Hart Lane, it was somewhat isolated.

18. The appellant had also submitted further properties such as Screwfix, a warehouse and Akademi Accountancy, an office however, the panel found that these were not comparable to the appeal property and therefore gave them little weight.

19. The VO's representative had stated that the appeal property was actually on White Hart Lane not Rowland Road and was not in close proximity to any major transport stations. The area appeared relatively isolated with the primary customer base consisting of local residents. The visibility of the store was hindered by the presence of plants in front of the premises obscuring the view from the main road and being positioned below street level presented both access and visibility challenges. He had also submitted rental evidence of Sainsburys, ASDA, Tesco Express and the CO-OP all within a couple of miles of the appeal property.

20. The panel found that the analysed rents of these properties showed a tone of over £200/m^2, however, they were in much better locations than the appeal property that were generally busier and they were all branded supermarkets, not small independent retailers like the appellant. The panel found them to be useful in the valuation of the appeal property but they were not particularly comparable.

21. The panel found that it was clear that the appeal property suffered from many considerable disadvantages but noted that, particularly as the VO's representative had inspected it, these had been properly considered by the VO in his substantial revision of the RV. The panel found that he had also considered the general tone of value of supermarkets in the area of over £200/m^2 but had reduced the appeal property's valuation to accommodate the difficulties in comparability by another 10% to £180/m^2.

22. Overall, the panel found that the reduction appeared appropriate, reasonable and equitable in respect of the evidence submitted before it. The panel had not been presented with singular evidence or a basket of evidence that supported a reduction to £14,000 RV in the valuation of the appeal property. The panel found that the appellant had not provided sufficient evidence to support his case.

Decision

23. In view of the above findings and conclusions, the panel found that the appeal property was correctly valued at £56,000 RV with effect from 1 April 2023.

24. The appeal is therefore dismissed.

Right of further appeal

25. 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.

26. 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 I Lonsdale, Senior Member (Chair)
Mr S Gill, Member
5 June 2026

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 5 June 2026