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

Appeal numbers: As below

Sitting remotely using Microsoft Teams on 12 June 2026

Date: 9 July 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating list appeals; Shops and premises; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Proposals seeking a lower £ per m^2 for all appeals; Appeals allowed in part.

Before:
MR C BUSST
MRS L HAYHURST

Between:
AL-ANAKA LTD
FABRIX
UNIQUE FABRICS (UK) LTD
ORYA TEXSTILES

Appellants

- and -

NICOLA JOHNSON
(VALUATION OFFICER)

Respondent

Regarding:
20 GOLDHAWK ROAD, LONDON, W12 8DH (CHG101311398)
26A GOLDHAWK ROAD, LONDON, W12 8DH (CHG101379979)
28 GOLDHAWK ROAD, LONDON, W12 8DH (CHG101311412)
28A & 28B GOLDHAWK ROAD, LONDON, W12 8DH (CHG101310149)
32 GOLDHAWK ROAD, LONDON, W12 8DH (CHG101335401)

Appearances:
Mr Matthew Parvin of Ryan Property Tax Services Ltd, representing the Appellant
Mr Nicholas Green, representing the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. All five appeals are allowed in part. The panel determined that the rateable values (RV's) of the properties in the 2023 rating list, with effect from 1 April 2023, are:

20 Goldhawk Road	-	RV £54,500
26A Goldhawk Road	-	RV £23,500
28 Goldhawk Road	-	RV £18,250
28A and 28B Goldhawk Road	-	RV £39,250
32 Goldhawk Road	-	RV £15,750

STATEMENT OF REASONS

Introduction

2. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.

3. The five appeals concerned different properties located along Goldhawk Road, London W12 8DN which had been entered into the 2023 rating list as “shop and premises”. As they raised a common argument, they were consolidated into a single hearing in accordance with regulation 6 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. The panel was satisfied that all the evidence before it was admissible in accordance with regulation 17A(1)(b) of these Regulations.

4. Challenges were submitted to the Respondent in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (as amended). The adopted rate of £660 per m^2 was considered excessive and a reduction to £540 per m^2 was sought. The Respondent decided that the challenges were unfounded and decision notices to this effect were issued. Appeals were subsequently submitted to the Tribunal.

5. The representatives appeared in the dual roles of advocate and expert witness and Mr Parvin declared that he/Ryan were representing the Appellants on a contingency fee basis. Both representatives acknowledged that when presenting evidence as expert witnesses, their duty was to the tribunal irrespective of whether their evidence supported their arguments. Mindful of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), the panel accepted the expert witness evidence on this basis as the appeal was not considered to be complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. Furthermore, it was allowable due to the Tribunal's rules concerning admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). It was therefore appropriate for the panel to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

Relevant Law

6. The subject properties must be valued for the purpose of non-domestic rating on the basis of the rent at which they might reasonably be expected to let from year to year on a number of assumptions (paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). The assumptions are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent (the antecedent valuation date) is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality is to be taken as 1 April 2023 (the material day).

7. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned legislation, these propositions are well known to the parties representatives and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

Discussion

8. The only matter in dispute in these five appeals is the rate per m^2 to be applied with effect from 1 April 2023.

9. The starting point for consideration is the passing rents:

- 20 Goldhawk Road
  - a twenty year lease from April 2014 at £36,000 per annum, increased to £40,000 per annum from April 2019 which and was unchanged at the April 2024 review.
  - analysed by Mr Parvin to £417.75 per m^2.
  - analysed by Mr Green to £439.74 per m^2.
  - the parties attributed less weight to this rent due to its remoteness from the AVD.

- 26A Goldhawk Road
  - a ten year lease from June 2017 at £36,000 per annum with no increase at review.
  - analysed by the Mr Parvin to £874.78 per m^2.
  - analysed by Mr Green to £876.97 per m^2.
  - Mr Parvin attributed less weight to this rent due to its remoteness from the AVD.
  - Mr Green highlighted the fact the passing rent exceeded the RV, thereby suggesting this property is under assessed.

- 28 Goldhawk Road
  - occupied by a long established tenant with a rent of £33,800 per annum from January 2020.
  - analysed by Mr Green to £1,081.60 per m^2.
  - Mr Parvin explained that this property has a long established tenant and so the passing rent is not an open market transaction. It was also highlighted that it is distant from the AVD, and for these reasons, it should attract low weight.
  - Mr Green highlighted the fact the passing rent exceeded the RV, thereby suggesting this property is under assessed.

- 28A and 28B Goldhawk Road
  - a fifteen year lease from September 2021 at £36,400 per annum.
  - analysed by both parties to £544.73 per m^2.
  - Mr Parvin argued that this evidence carried the greatest weight given it relates to a new letting close to the AVD.

- 32 Goldhawk Road
  - a fifteen year lease from May 2009 at £18,500 per annum.
  - analysed by Mr Green to £750.35 per m^2
  - Mr Parvin attributed less weight to this rent given its remoteness from the AVD.
  - Mr Green argued that the passing rent supports the current RV.

10. Mr Parvin referred to the following additional properties:

- 41a-43 Goldhawk Road
    - let from September 2020 at £52,000 per annum.
    - analysed by Mr Parvin to £528.33 per m^2.
    - Mr Parvin argued that this evidence carried significant weight because it was a reliable open market transaction relatively close to the AVD.
    - Mr Green considered this to be less reliable with knowledge of the lease details.

- Bst & 2nd Flrs, 9 Goldhawk Road
    - let from October 2022 at £24,000 per annum.
    - analysed by Mr Parvin to £577.68 per m^2.
    - when adjusted to the AVD, this rent supported the tone sought.
    - Mr Green argued that it was not indicative of true market value and should carry less weight.

- Grd Flr, 41 Goldhawk Road
    - let from June 2019 at £19,500 per annum.
    - analysed by Mr Parvin to £520.28 per m^2.
    - Mr Parvin argued that this evidence supported the tone of value being sought.
    - Mr Green argued that the lease included parts which were not included within the assessment. Mr Parvin advised that only areas relating to the ground floor area of 41 Goldhawk Road had been included in the analysis.

11. Mr Green referred to the following additional properties in support of the current tone:

- 27 Goldhawk Road
    - let from September 2022 at £34,000 per annum
    - Analysed by Mr Green to £765.16 per m^2.
    - Mr Parvin attributed less weight to this rent given its remoteness from the AVD.
    - Mr Green argued that this evidence, although in respect of a lease renewal, is reliable and supports the current tone

- 3 Goldhawk Road
    - a new letting from October 2020 at £35,000 per annum.
    - analysed by Mr Green to £765.16 per m^2.
    - given low weight by Mr Parvin as he considered it to fall outside the basket of evidence and is an outlier because the rent will have been influenced by its location, being closer to Shepherd's Bush Station and a parade of retail shops.

12. In summary, Mr Parvin argued that rental transactions which had occurred within twelve months of the AVD should carry the most weight. Therefore, the best evidence is that which relates to 28A & 28B Goldhawk Road and 41-43a Goldhawk Road. This demonstrated that adopting a rate of £540 per m^2 was reasonable.

13. In broad summary, Mr Green argued that the basket of evidence was important when determining the RV of the subject properties and, when doing so, the current tone of £660 per^2 was reasonable.

Conclusion

14. The panel concluded that the best evidence is drawn from rents which had been agreed closest to the AVD. In this regard, the evidence relating to 28A & 28B Goldhawk Road and 41-43a Goldhawk Road, if taken in isolation, appear to support Mr Parvin's argument for an adopted rate of £540 per m^2. However, the evidence relating to 3 Goldhawk Road (a new letting from October 2020 at £35,000 per annum and to £765.16 per m^2) suggested that this was too low. Whilst Mr Parvin had argued that it was something of an outlier due to its location, it was nevertheless a transaction which had occurred, by his own admission, suitably close to the AVD and whilst its was asserted that its rent had been influenced by its location, this was not supported with any compelling evidence.

15. The panel noted Mr Green's concern that adopting £540 per m^2 would value the subject properties lower than their 2017 list values. However, there is a long established principle that each rating list is *de novo* with their own antecedent and material days.

16. The panel, when weighing the totality of the evidence before it and the submissions from the parties, concluded that £660 per m^2 was unreasonable. However, the alteration sought by Mr Parvin to £540 per m^2 was too low. The panel concluded that £590 per m^2 was reasonable.

17. These appeals are therefore allowed in part and the RV's of the subject properties are altered, with effect from 1 April 2023, as follows:

20 Goldhawk Road	-	RV £54,500
26A Goldhawk Road	-	RV £23,500
28 Goldhawk Road	-	RV £18,250
28A and 28B Goldhawk Road	-	RV £39,250
32 Goldhawk Road	-	RV £15,750

18. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 the Valuation Tribunal for England orders the Respondent to alter the rating list entry in respect of the subject properties as above, with effect from 1 April 2023. The calculation of each RV is as follows: -

20 Goldhawk Road - CHG101311398

	m^2	£ per m^2	Value
Ground floor retail zone A	50.02	590	29,512
Ground floor retail zone B	88.34	295	26,060
Basement floor internal storage	31.2	29.5	920
	169.56		**56,493**
plus: air conditioning	138.36	7	969
			57,461
less: layout allowance - 5%			2,873
			54,588
		RV SAY:	**54,500**

26A Goldhawk Road - CHG101379979			
	m²	**£ per m²**	**Value**
Ground floor retail zone A	19.19	590	11,322
Ground floor retail zone B	33.59	295	9,909
Ground floor retail zone B	2.14	295	631
Basement floor retail area	28.54	59	1,684
	83.46		**23,546**
		RV SAY:	**23,500**

28 Goldhawk Road - CHG101311412			
	m²	**£ per m²**	**Value**
Ground floor retail zone A	25.5	590	15,045
Ground floor retail zone B	7.4	295	2,183
Ground floor kitchen	3.5	73.75	258
Basement floor internal storage	32.2	29.5	950
	68.6		**18,436**
		RV SAY:	**18,250**

28A & 28B Goldhawk Road - CHG101310149			
	m²	**£ per m²**	**Value**
Ground floor retail zone A	52.58	590	31,022
Ground floor retail zone B	21.77	295	6,422
Ground floor internal storage	9.11	73.75	672
Ground floor kitchen	3.53	73.75	260
Basement floor retail area	37.55	59	2,215
Basement floor internal storage	30.58	29.5	902
	155.12		**41,494**
less: width/depth allowance - 5%			**2,075**
			39,419
		RV SAY:	**39,250**

32 Goldhawk Road - CHG101335401			
	m²	**£ per m²**	**Value**
Ground floor retail zone A	20.2	590	11,918
Ground floor retail zone B	13.7	295	4,042
	33.9		**15,960**
		RV SAY:	**15,750**

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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was 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/.

Mr C Busst (Senior Member and Chair)
Mrs L Hayhurst (Panel Member)

Mr A Johnson
Clerk to the Tribunal

Date issued to the parties: 9 July 2026