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

Case No: CHG101337311

Sitting remotely using Microsoft Teams on 15 May 2026

Date: 11 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — bank and premises; vacant property; proposal to delete; whether capable of beneficial occupation or economic repair in dispute; appeal dismissed.

Before:

MRS WJ BRIGGS
MRS L JOHNSON
Between:

INAAM SHEIKH — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:

107 HIGH STREET, KING'S LYNN, PE30 1DW
(the "subject property")

Mr I Sheikh, the Appellant in person
Mr D Elliott for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal confirmed that the subject property should remain in the list at £11,500 rateable value (RV).

STATEMENT OF REASONS

Introduction

3. This is a 2023 rating list appeal. 107 High Street, King's Lynn, PE30 1DW (the 'subject property') had been entered in the 2023 rating list as 'bank and premises' at £11,500 RV with effect from 1 April 2023.

4. A challenge proposal was submitted by Mr Sheikh on 31 March 2025, in his capacity as the owner of the subject property. It had been made on the grounds that the property was in a state of severe disrepair, it was uneconomic to reinstate, and should be deleted with effect from 29 November 2023.

5. The Valuation Officer issued a challenge case decision notice on 11 August 2025, which disagreed with the challenge, and stated that the current rating list entry would remain.

6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not accurate. The appeal was received by the Tribunal on 9 December 2025.

7. In order to assist the appellant, the panel varied the Tribunal's model procedure and invited the Valuation Officer's representative to present his case first.

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

Relevant Law

9. Rateable value is to be determined in accordance with paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988, which provides:

   "(1) 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.

10. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2020.

11. While the rateable value is determined having regard to the AVD, the valuation must reflect the physical facts relating to the subject property and its locality on the date the determination is made or amended (the material day). In this appeal, the material day was 29 November 2023, this being the date the appellant had sought the deletion of the subject property from the rating list.

Discussion

12. The subject property is a pre 1900s three storey building with ground floor retail accommodation. It had previously been occupied by Barclays Bank and subsequently by a charity. The property had remained unoccupied since and had fallen into a state of severe disrepair.

13. In support of his appeal, the appellant provided a report prepared by Anthony Johnson Consulting Engineer Ltd, and an estimate provided by CPM Carpentry & Joinery Ltd. The estimate had been provided following a meeting with the structural engineer on site, and listed a breakdown of the works required to make the building habitable, safe and to meet the minimum building control standards:

Full scaffolding front and back with 2 permits	£5,900
Full roof strip and structural repair and re-roof with new breathable roofing felt and slates	£19,000
External brick repairs and structural repairs to gable end and lintels above windows. Lead flashings to be replaced. Removal of vegetation growing out of the walls and roof. Waterproofing exterior walls.	£9,500
Sagging joist repairs and replacement (sister joints). Laminating of joists in areas to help with strength.	£15,000
Internal structural works to interior walls stated on structural engineer report i.e. bowing ceiling 1st/2nd floor.	£9,000
All first fix carpentry, wall insulation to meet building control requirements.	£15,000
Plumbing and electrical works throughout/current requirements and regulations.	£12,000
Ground floor shop, including fire boarding and sound proofing to meet with building regulations.	£23,950

14. The case for the appellant was that the cost to remedy the issues was substantial and it would be uneconomic to undertake such works given the value of the property. He confirmed that he was attempting to raise funds to address the issues in a piecemeal manner, but if the property was not withdrawn from the list, he would likely leave the property as it is.

15. At the hearing, the appellant highlighted that there was extensive moisture ingress, the walls were saturated and the structure of the property was compromised. The property failed every basic health and safety requirement and could not legally be occupied. He submitted that no landlord would take on the responsibility of repairs and a tenant would not pay any rent. As it was incapable of beneficial occupation, he requested that the rateable value was reduced to £0.

16. On behalf of the Valuation Officer, Mr Elliott submitted that the appeal was limited by the scope of the proposal. As the appellant's challenge had sought a deletion, the Valuation Officer was unable to reduce the RV. Mr Elliott submitted that the subject property passed the hereditament test, as it met the four ingredients of rateable occupation: actual, beneficial, exclusive and not too transient.

17. Relevant to the subject appeal was the question of whether the subject property was capable of beneficial occupation. Mr Elliott referred to the statutory assumption which required the Valuation Officer to assume that the property was in a reasonable state of repair, unless the repairs required were uneconomic. While it was acknowledged that the total costs provided by the appellant were substantial, the Valuation Officer considered that not all items appeared relevant to the statutory test. Some costs related to improvements or enhancements beyond the scope of basic repair.

18. The Valuation Officer's decision notice had highlighted inconsistencies between the repair schedule and the photographic evidence submitted. For example, while a quotation had been provided for a full re-roofing of the property, the photographs suggested that only a portion of the roof was visibly damaged. The Valuation Officer submitted that this raised questions about the scope and necessity of the proposed works, and whether they exceeded what would be reasonable repair under rating legislation.

19. It was further highlighted by the Valuation Officer that the photographs and descriptive evidence focussed almost exclusively on the first and second floors of the property. The upper floors represent only a minor proportion of the overall RV. The ground floor accommodation, which constitutes the majority of the RV, had not been evidenced as being in disrepair. No photographs, surveyor's notes, or other supporting documentation had been provided to demonstrate that the principal trading area was affected. In the absence of such information, the Valuation Officer submitted that it was not possible to conclude that the disrepair materially impacted the valuation of the property as a whole.

20. In response to the appellant's reference to EPC and sustainability requirements, the Valuation Officer submitted that they do not in themselves render a property incapable of beneficial use for rating purposes unless they directly prevent occupation or use in its current state.

21. Having considered the nature and extent of the disrepair, the relevance of the costs submitted, and the economic test as set out in *Princes Street Ltd (Ipswich) v Bond (VO)* [2022] RA 212, the Valuation Officer concluded that the property remained capable of

beneficial occupation. The disrepair did not render the property uneconomic to repair in the context of its RV.

22. At the hearing, the appellant requested that the RV was reduced to £0, however, the appeal had been made on the grounds of a deletion, and therefore this restricted the panel to the consideration of whether the subject property should be deleted from the list with effect from the proposed effective date of 29 November 2023.

23. It had been a point raised in the Valuation Officer's decision notice that an effective date of 29 November 2023 had been provided in the appellant's submission, however, no supporting evidence or explanation had been included to substantiate why that date had been selected.

24. In response to a question, the appellant stated that he requested deletion with effect from 29 November 2023, as that was the date the charity vacated the subject property. The panel considered that if the subject property had been occupied up until 29 November 2023, then it could not be argued that the subject property was incapable of beneficial occupation on that date. While the panel could not consider a deletion with effect from the appellant's proposed date, it was possible to consider a later date, prior to the submission of the challenge, if there was supporting evidence.

25. The panel referred to the estimate provided by CPM Carpentry & Joinery Ltd, dated 10 September 2025. While the total costs outlined amounted to £109,350 the panel could only take into account the elements that comprised repairs. As highlighted by the Valuation Officer, it was not clear from the estimate what amounted to repair as opposed to improvements. Taking into account the Valuation Officer's observation of the photographic evidence, the panel was not persuaded that a complete replacement of the roof was required. The panel was of the opinion that the following elements could be considered as repairs:
    - External brick repairs and structural repairs - £9,500
    - Sagging joist repairs and replacement - £15,000
    - Internal structural works to interior walls (bowing ceiling 1st/2nd floor) - £9,000

26. The panel was aware that the general approach taken when considering whether the cost of repairs were economic to undertake, was to establish if the total cost exceeded five times the RV of the property. Taking the total cost of the repairs at £33,500, the panel found that this did not exceed five times the RV of the subject property. On that basis, the panel concluded that the repairs were not uneconomic, and therefore the statutory assumption of reasonable repair had to be applied.

Conclusion

27. In view of the above findings and conclusions, the Tribunal confirmed that the subject property should remain in the list, and dismissed the appeal.

Right of further appeal

28. 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.

29. 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/.

Mrs WJ Briggs, Senior Member (Presiding)
Mrs L Johnson, Senior Member
11 June 2026

Mrs L Horne
Clerk to the Tribunal
Date issued to the parties: 11 June 2026