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

Case No: CHG101350089

Sitting remotely using Microsoft Teams on 23 April 2026

Date: 11 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 rating list appeal; Office and premises; Compiled List Entry; Price per square metre; assessment of comparable properties; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Appeal allowed in part.

Before:

MR M MIAH
MRS C BRIDGLAND

Between:

B.M TREVILLION INTERIORS LTD — **Appellant**

- and -

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

Regarding:

BM TREVILLION INTERIORS, THE OLD LIBRARY, HERTFORD, SG14 1RB
(the “appeal property”)

Mr M Clayton (Appellant’s Representative)
Mr J Martin (Respondent’s Representative)

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed in part.

2. The Tribunal finds that the current assessment of £44,000 Rateable Value (RV), with effect from 1 April 2023 was unreasonable and determined the reduced value of £40,500 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. The challenge proposal was submitted by the appellant's representative and was received by the Valuation Officer (VO) on 2 May 2025. It had been made on the grounds that the RV shown in the rating list of £56,500 on 1 April 2023 was inaccurate.

4. A revised RV of £28,250 was proposed with effect from 1 April 2023, based upon a reduced unadjusted rate from £160/m^2 to £80/m^2. The VO issued a challenge decision notice on 20 October 2025 in which it agreed to reduce the RV to £44,000 based on a reduced unadjusted rate of £120/m^2.

5. 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 reasonable. The appeal was lodged by the appellant's representative on behalf of the appellant and received by the Tribunal on 17 July 2025.

6. Mr Clayton appeared on behalf of the appellant as both advocate and expert witness and declared that he was employed on a contingency fee basis. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Clayton understood and accepted that his duty is to the Tribunal in giving his evidence and he will comply with this as well as the requirements of his professional body regardless of whether or not the evidence supports his client's case.

7. 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 Procedure regulations 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).

8. The panel hearing the evidence considered the "expert" evidence and assessed what weight, if any, it should give to it in the context of the matters in issue before it.

9. Mr Martin was representing the VO in the dual role of advocate and expert witness.

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

Background

11. The appeal property was built as Hereford library before 1900's and was located within the town centre. The building itself was dated as 1887. Following the closure of the library the building was entered into the rating list as office and premises on 26 April 2012.

Relevant Law

12. The issue before the panel was to determine the correct valuation for the subject property with effect from 1 April 2023. 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.

13. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992/556) as amended. In respect of the subject appeal, the material day is 1 April 2023.

14. The subject property must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 of the Local Government Finance Act 1988).

15. The panel was aware of the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976] RA 141 cited by the parties. This case had established six propositions, which gave clear guidance to be followed, 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 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 1976 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.'

Discussion

16. Prior to the hearing, Mr Clayton submitted a revised RV of £30,000 based on an unadjusted rate of £85/m^2 instead of his previous request of £80/m^2. This revision was based on one of the key comparable properties, Bst & Gnd Flr 119 Fore Street, Hereford SG14 1AX being re-analysed by the parties to £84.94/m^2. This property was in a central location nearby to the appeal property and was also a listed building. However, it was the VO's opinion that this property was an outlier and should not be considered in isolation.

17. The parties attached little weight to the rent as it was not an arm's length transaction. Instead, both had relied upon comparable properties in the locality;

    a. The VO had relied upon 2A Andrew Street which was a new letting from November 2020 which he had analysed to £169/m^2. Mr Clayton argued that this was not comparable as it was a different mode of occupation as a dental surgery and not an office. Furthermore, the rent was not an open market transaction as it only increased inline with inflation.

    b. 1st and 2nd Flrs, 5 Railway Street had been analysed by the VO as a new letting from June 2019 at £134/m^2. Mr Clayton argued that this was significantly smaller than the appeal property and was too far removed from the AVD.

    c. Due to the limited rental evidence in the locality the VO had referred to Suites 3,4 & 5 The Maltings which analysed to £117.90/m^2 from a lease renewal in January 2020 and Gnd Flr Millers House which analysed to £132/m^2 and was a lease renewal from September 2020. Mr Clayton argued that The Maltings Suites were situated over 2.5 miles away and Millers House was over four miles away.

    d. Mr Clayton referred to Stag House and The Rotunda; these two properties were much newer and a much superior quality-built offices. An agreed revised rate of £125/m^2 had been adopted. The difference between the properties in earlier lists was much greater, in the 2010 rating list there was a 42.85% difference and a 31.82% difference in the 2017 rating list. He argued that as the appeal property was in the list at £120/m^2 the reduction on these newer offices supported that it was over assessed.

Address	2010 £/m^2	2017 £/m^2	2023 £/m^2	Revised 2023 £/m^2
BM Trevillion	£111.90	£110.00	£160.00	£120.00
Stag House	£160.00	£145.00	£175.00	£125.00
The Rotunda	-	£150.00	£180.00	£125.00

18. Mr Clayton argued that the VO had incorrectly applied the wrong relativity to the storage rooms. They had been assessed as an office at a full rate of 1.00 rather than 0.70. He argued that the storage rooms were of a poor quality with inferior natural light and had always been utilised as storage. They had also been valued as storage in the 2010 and 2017 rating lists.

19. The VO stated that whilst the storage rooms may have been in previous lists at a lower relativity, following the inspection on 20 August 2025 it was his opinion that the storage rooms should be valued as an office. It had natural light, carpeted floors, painted plaster finish and central heating. The storage rooms were finished to the same standard as the

offices. However, he did acknowledge that the natural light was not as good as the other offices and believed a 5% allowance should apply.

20. Having regard to the evidence presented the panel placed little weight on the comparable properties provided by the parties, the rent was either too far away from the AVD, too far I from the appeal property in distance or a different mode of category.

21. The panel agreed that Bst & Gnd Flr 199 Fore Street was the closest comparable to the appeal property which had analysed to £84.94/m^2 nine months prior to the AVD. However, the panel considered Bst & Gnd Flr 199 Fore Street carefully with the trend in the lists from Stag House and The Rotunda. The panel did not agree with the VO's contention that they were not comparable just because they were newer. The panel held that a purpose built more modern office should be valued higher than a converted much older building that was traditionally a library, as it had been throughout the rating lists. The panel did not agree that £85/m^2 should be adopted as this was lower in value than the 2010 list. Given that the VO had reduced the newer offices in the 2023 rating list at an agreed adopted rate of £125/m^2, the panel determined that the appeal property should be reduced to £110/m^2.

22. Turning to the storage rooms, the panel held that vacant and to let these rooms were no different than the office rooms and therefore should be valued as offices. However, they did accept that 5% allowance should be granted for the difference in natural light.

Conclusion

23. In view of the above findings, the panel held that the unadjusted rate should be reduced from £120/m^2 to £110/m^2. An allowance of 5% for lesser quality of natural light is to be applied to the rooms that were valued as storage but are now to be valued as offices.

COMPONENT PARTS OF THE PROPERTY					
Ref	**Floor**	**Description**	**Area m²/unit**	**£ per m²/unit**	**Value (£)**
1.1	Ground	Office	111.84	105.05	11,749
1.3	Ground	Office	32.35	105.05	3,398
1.4	Ground	Office	26.41	99.80	2,636
1.5	Mezzanine	Office	35.61	99.80	3,554
1.6	First	Office	152.12	105.05	15,980
1.8	First	Mess/Staff Room	19.03	105.05	1,999
1.9	First	Kitchen	5.40	105.05	567
1.12	Second	Office	8.00	78.79	630
				valuation sub-total	40,513

24. Accordingly, we order the VO to reduce the 2023 Rating List entry to £40,500 RV, with effect from 1 April 2023, within two weeks of the date of this Order.

Refund of fees

25. A refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

26. 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.

27. 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 M Miah, Senior Member (Chair)
Mrs C Bridgland, Senior Member
15 May 2026

Miss K Hendry
Clerk to the Tribunal
Date issued to the parties: 15 May 2026