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

Case No: CHG101354832

Sitting remotely using Microsoft Teams

Date: 11 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Compiled list appeal — Public house and premises — Appeal dismissed

Before:
DR S PENNI
MR SM HOOBERMAN
MR A IQBAL

Between:

JOHN HARRY PYBUS — **Appellant**

- and -

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

Regarding:
BLUE BELL INN, 53 FOSSGATE, YORKYO1 9TF
(the “subject property”)

JOHN PYBUS the **Appellant in person**
MS PEACE NWOSU for the **Respondent**

Hearing date: 19 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the existing rateable value was not unreasonable.

STATEMENT OF REASONS

Introduction

3. The appeal property was entered in the 2023 rating list as a ‘public house and premises’ at rateable value (RV) £25,600 effective from 1 April 2023.

4. Mr Wright of the Pubs Advisory Service Ltd on behalf of the appellant had made a challenge against the accuracy of the compiled list assessment in the 2023 Rating List, by way of a proposal that the appellant served on the Valuation Officer (VO) on 21 March 2025. After considering the proposal and evidence submitted during the challenge period, the VO decided that the proposal was not well founded and refused to alter the existing assessment. A decision notice to that effect was served on the appellant on 20 May 2025. He then appealed the VO’s decision to the Tribunal on 18 September 2025 on the grounds that the current valuation for the hereditament was not reasonable, under Regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009.

5. The appeal property was a public house and premises located within the City of York.

6. Mrs Nwosu confirmed that she was representing the VO as advocate and expert witness.

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

Background

8. The issue in dispute before the panel was RV to be applied to the subject property. Mr Pybus sought a reduced entry of £15,000 RV from 1 April 2023. Mrs Nwosu defended the VO’s assessment of £25,600 RV.

9. The evidence bundle before the panel comprised all of the evidence disclosed and exchanged during challenge which included the parties’ valuations, skeleton arguments, a location map and an external photograph of the subject property. The appellant had also provided the following judgments:

   (1) Dennett v Crisp (VO) [2013] UKUT 035;
   (2) Brunning & Price Ltd v Wynn-Cowell (VO) LT 2007 RA/25/2005
   (3) Jack in the Green v Buckley (VO) 110516875401/537N10
   (4) Wishart v Hulse (VO) [2018] UKUT 0224 (LC)

Preliminary issue

10. Mr Wright on behalf of the appellant had raised a preliminary matter which was the VO’s reliance on the Approved Guide for the valuation of public houses. He stated that the approved guide had been withdrawn. Mr Wright had also raised this issue with the President of the Valuation Tribunal.

11. Hansard has recorded Mr Tomlinson MP as saying:

> "*The Government acknowledge their concerns and will therefore carry out a review of the pub valuation methodology. The review will report in time to be implemented at the next revaluation."*

12. Despite Mr Wrights assertion and Mr Pybus' argument that the 2023 Approved Guide for the valuation of public houses had been withdrawn, the announcement from Mr Tomlinson MP did not state that. The clerk also confirmed to the panel that there is no stay on public house appeals.

13. Based on the advice given by the clerk, the panel was satisfied that the appeal should continue to be heard based on all of the evidence that was presented by both parties.

Relevant Law

14. The term 'rateable value' is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended):

> *"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; and*
>
> *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".*

Discussion

15. The Antecedent Valuation Date (AVD) is 1 April 2021. This is the date when economic factors are fixed for the purposes of the 2023 rating list. Therefore, any changes in trade levels that are attributable to purely economic factors cannot be reflected in rating valuations, until the next revaluation.

16. The appellant's proposed valuation of £15,000 RV was based on 8.73% for wet sales of £175,000. He argued that the subject property was the smallest public house in York, which attracted more customers. He also arranged trips to a brewery, he brewed his own beer, gave birthday cards to his regular customers and had won numerous awards. He argued that

this increased his sales and that this was more than what a “Reasonably Efficient Operator” would achieve and that he was overtrading.

17. The VO contended that the subject property had been valued in line with the Approved Guide for the valuation of public houses which had been agreed between the VO and the British Beer and Pub Association. The panel applied significant weight to the VO’s calculation of the Fair Maintainable Trade (FMT). The VO had categorised the subject property as a category 1 public house. It had determined its RV by adopting 8.73% of the FMT for the wet sales of £293,000 as at 1 April 2021 (£355,000 less 17.5% due to Covid) which totalled £25,579, which the VO had rounded up to £25,600. The VO had clearly set out their calculation, but the appellant provided no explanation of how he had arrived at a FMT of £175,000 when the trade evidence, which was not disputed by the appellant, was around £355,000.

18. Although the appellant argued that he was overtrading, he provided no evidence to substantiate his assertion. He had taken over the subject property in 2018 and the trade in 2019 was only slightly higher than the preceding two years. Although the 2022 trade was significantly higher, this was after the AVD and trade after the AVD was not relevant to this appeal.

19. He also submitted that, as the subject property was over 400 years old and had not been decorated for over 100 years, it required significant expenditure to maintain the building. However, the panel found Mrs Nwuso’s argument was most persuasive as she had contended that the use of the 8.73% of the FMT was towards the lower range of category 1 which reflect the additional costs relating to the subject property.

20. The appellant had also referred to a number of other public houses which the RV’s ranged from £15,000 to £62,600. The VO submitted that the FMT for Fossgate Socials was £210,000 for wet trade and £35,000 dry trade; the FMT for The Phoenix was £210,000 and it was located towards the fringe of the city; the FMT for Golden Slippers was £260,000 and Burns Hotel had a FMT of £371,000 although the RV for that property was £35,400 and was therefore more than the subject property as was Fossgate Tap Sutlers which was also referred to by the appellant. Fossgate Tap Sutlers had FMT comprising wet trade which was significantly more than the subject property as well as dry trade. Given that those properties with a lower RV had less FMT and those where the RV was higher had a greater FMT, the panel concluded that the appellant’s own evidence suggested that the RV for the subject property was correct.

21. The panel noted that the rent for the subject property was £32,500 although this included the residential accommodation. During questioning, the VA do not value the residential accommodation separately, so as to ascertain the rent that it related purely in respect of the subject property.

22. Although Mr Wright had suggested an alternative valuation approach such as by reference to the number of seats and patrons, the panel determined that his valuation approach was less reliable than the approach advocated by the Approved Guide, which the panel was satisfied had not been withdrawn for the 2023 rating list.

Conclusion

23. The panel found the VO’s calculation of the FMT was supported by the trade figures for the subject property and Mrs Nwosu had explained that she had used a low percentage of the

FMT to reflect the disabilities in respect of the subject property, that the appellant had described such as the age.

24. The appellant produced no evidence to suggest that the FMT used by the VO was incorrect and he produced no argument to suggest that the percentage should be lower. In fact, the appellant had used the same percentage in his own calculation of the RV.

25. In view of the above findings and conclusions, the Tribunal is satisfied that the RV for the subject property was reasonable and it dismissed the appeal.

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/.

Dr S Penni, Senior Member (Chair)
Mr SM Hooberman, Member
Mr A Iqbal, Senior Member
11 March 2026

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 11 March 2026