THE VALUATION TRIBUNAL FOR ENGLAND

Non-domestic rates; transitional certificate appeal; office and premises; appeal allowed in part.

RE: 96-98 South Ealing Road, London W5 4QJ

APPEAL NUMBER: VT00008902

BETWEEN:	Mr S Paskaran	Appellant
	and	
	Dawn Bunyan (Valuation Officer)	Respondent

PANEL:	Mrs AE Fielder (Senior Member) Mr M Bhatti
CLERK:	Miss K Hendry
HEARING:	Remote Hearing on Thursday 15 June 2023
APPEARANCES:	Mr S Paskaran (Appellant) Mr J Balogun (Respondent Representative)

Summary of decision

1. The appeal was allowed in part. The panel confirmed an allowance of 2.5% for the merged units resulting in a revised rateable value (RV) of £23,500 with effect from 31 March 2017.

Decision and reasons

2. Mr Balogun appeared before the tribunal as advocate. He explained that the appeal was in relation to a Transitional Relief Certificate (TRC) issued on 8 August 2021 certifying a value of £24,250 with effect from 31 March 2017.

3. At the hearing the appellant, Mr Paskaran argued that the appeal was not in relation to the accuracy of the TRC but a challenge to the RV of the property in the 2017 rating list which was currently £28,750 and sought a reduction to £15,500 with effect from 1 April 2017.

4. The panel explained to Mr Paskaran that the issue before it today was regards only to a TRC. The panel asked Mr Balogun to check if there had been any challenges to the 2017 rating list. Mr Balogun confirmed that there had been two challenges, one on 8 September 2021 which was deemed to be incomplete and a second on 23 October 2021 which had been dismissed.

5. The appellant was adamant that he was before the panel to challenge the 2017 rating list and when the panel refused, confirming they were only dealing with the TRC, the appellant quit the tribunal hearing.

6. The appeal continued in the absence of the appellant.

7. Mr Balogun confirmed that the value of £335/m^2 in terms of Zone A had not been disputed by the appellant. However, after looking at the appeal, and a comparable property, he was of the opinion that a 2.5% allowance should apply to reflect the structural divide between the units.

8. Therefore, the appeal was allowed in part, and the panel confirmed the certified RV for transitional relief purposes at £23,500 with effect from 31 March 2017.

Order

9. The Valuation Officer is hereby ordered to amend the rateable value so certified for transitional relief purposes to £23,500 RV effective 31 March 2017.

Date: 20 June 2023

Appeal number: VT00008902

Right of appeal

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice