



VALUATION TRIBUNAL FOR ENGLAND

Non-Domestic Transitional Certification appeal: Local Government Finance Act 1988; appeal dismissed

APPEAL NUMBER: VT00023510

RE: Tiger Plant Limited, Unit 2, Swindon, SN3 4PD
(the "subject property")

BETWEEN:	Stuart Morgan	Appellant
	and	
	Lucy Formela-Osborne (Valuation Officer)	Respondent

SITTING: *remotely using Microsoft Teams*

ON: Monday 2 December 2024

BEFORE: Mrs OO Robson (Presiding Senior Member)
Mr PJ Ward (Senior Member)

CLERK: Mr A Jolly

APPEARANCES: Ms B Cope representing the respondent

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed. The entry in the Transitional Certificate issued on 28 April 2024 is confirmed at Rateable Value £31,500 with effect from 15 May 2019.

Introduction

2. The appeal arose following the service of a Transitional Certificate issued on 28 April 2024 stating that the RV on 15 May 2019 would have been £31,500. The appellant appealed the Certificate to the Valuation Officer on 13 May 2024.
3. This statement of reasons is not and does not purport to be a full verbatim record of the proceedings.

Decision and reasons

4. The respondent stated that the original appellant had left the company, but contact had been made with the director of the company on 25 November 2024 who had been unaware of the appeal. Following a discussion with the director the respondent sent an email to clarify the conversation on the same day. Subsequent emails were sent on the 27 and 28 November 2024 but no response was received. Also, a voice message was left on 27 November 2024 but again no response was received.
5. The Notice of hearing was issued on 23 September 2024 with a follow up email inviting contact to assist with the process of the hearing but no contact was made.
6. In the absence of any compelling evidence to support a reduction the panel dismissed the appeal.

Date issued to parties: 18 December 2024

Right of further 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.
