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

Case No: VT00034416

Sitting remotely using Microsoft Teams on 10 April 2026

Date: 5 June 2026

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*Transitional certificate appeal; Local Government Finance Act 1988; The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016; Appeal against certified value; Appeal allowed-in-part.*

**Before:**

**MRS A GRAHAM**

**Between:**

**GATWICK INVESTMENTS LTD** — **Appellant**

**- and -**

**LUCY FORMELA-OSBORNE (VALUATION OFFICER)** — **Respondent**

**Regarding:**

**SUITE R11 PT 5TH FLR, SCALA HOUSE,**
**36 HOLLOWAY CIRCUS, QUEENSWAY, BIRMINGHAM B1 1EQ**
**(the appeal property)**

**Mr Jeff Bell of Bell and Bell for the appellant,**
**Mr Henry Plant for the respondent.**

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**DECISION AND STATEMENT OF REASONS**

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## DECISION

1. The appeal is allowed-in-part.

2. I found that the certified rateable value (RV) of the appeal property on 31 March 2023 was £3,900.

## STATEMENT OF REASONS

### Introduction

3. The appeal had been brought in respect of a transitional certificate issued by the respondent on 28 November 2025 for the appeal property in accordance with Regulation 20 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016. The appellant disputed the respondent's certified value of £4,050 arguing that it should be reduced to £2,275 as at 31 March 2023.

4. The appellant was represented at the hearing by Mr Jeff Bell. The respondent was represented by Mr Henry Plant as advocate and expert witness.

5. The appeal property was an office and premises built in the 1950's and was valued on the valuation scheme 594332 which included the whole of Scala House as well as 40 Holloway Circus. Properties in this scheme have a base rate price range from £105/$m^2$ to £142/$m^2$.

6. The appellant had initially submitted a Check on 29 November 2024 which stated that the area of the appeal property was incorrect and this was subsequently changed from 32.10$m^2$ to 29$m^2$ and the RV correspondingly reduced to from £3,850 to £3,650. A Regulation 19 Transitional Certificate was issued to certify an RV of £3,650 on 31 March 2023.

7. The appellant submitted a Challenge on 25 May 2025 and following an inspection on 26 June 2025 the area was amended from 29$m^2$ to 33.84$m^2$. The RV was thereby increased from £3,650 to £4,050 with effect from 1 April 2023.

8. As the area of the property had been increased, the adopted value reduced from £127/$m^2$ to £120/$m^2$ due to quantum. A subsequent Regulation 19 Transitional Certificate was issued on 28 November 2025 to certify the RV of £4,050 as at 31 March 2023.

9. The appellant's appeal was now against the RV assessment of £4,050 as at 31 March 2023 which, in their representative's opinion, was excessive, unfair, illegal and incorrect. The assessment should have regard to the value of the appeal property and should be £2,475.

10. The Tribunal Business Arrangements contained within the Consolidated Practise Statement for the Valuation Tribunal for England 2025, provides at paragraph 11 that where a panel of two members is due to sit and one of them is unable to attend, a hearing will proceed with a Senior Member sitting alone. The second member of the panel was unable to sit, so I proceeded to hear this case on my own.

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

### Relevant Law

12. The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016.

13. Case Law - *Lotus & Delta Ltd v Culverwell (VO)* [1976] RA 141.

**Discussion**

14. The appellant's representative stated that the floor area had not actually yet been agreed. He had provided a layout plan for the respondent where he had stated that the area was 32.8m$^2$. He had expected the respondent to provide their own plan for comparison purposes but this had not been forthcoming.

15. During the hearing, the respondent's representative stated that there was a plan and he emailed it to the clerk to the Tribunal. The clerk shared his screen in the hearing where it was discussed why there might be some discrepancies in the area measurements between the parties. The appeal property was not a uniform shape and it appears that the VO's representative may have slightly overcalculated.

16. I found that the area for the appeal property should be revised to 32.8m$^2$ and both parties were happy to proceed on that basis. I noted that taking the current rate of £120/m$^2$ and multiplying it by the new area value of 32.8m$^2$ gave an RV of £3,936 which rounded down to £3,900 RV.

17. I was aware that in this appeal the Transitional Relief Certificate relates to values applicable to the 2017 rating list for which the antecedent valuation date (AVD) was 1 April 2015. In order to correctly assess the appeal property valuation I must consider comparable properties, their rental evidence and the tone in the 2017 list for its value on 31 March 2023.

18. The appellant's representative contended that the property Suite R12, Part Fifth Floor was the most useful comparator for valuing the appeal property. It was contiguous to the appeal property, was of a similar size at 29m$^2$ and had the same standard quality of finish. It was also an established valuation as it has been in the 2017 rating from 1 April 2017 to 31 March 2023. It was valued at a rate £127/m$^2$ but had an end allowance of 5% to reflect the lack of central heating reducing its rate to £120.65/m$^2$ and an end allowance of 22.5% due to its poor quality as it was rear facing and had not been refurbished. This would further reduce its rate to £75.83m$^2$. In his opinion, the appeal property should also receive the two end allowances which would give an RV for the 31 March 2023 Transitional Certificate of £2,475, rounded down from £2,487.

19. The VO's representative stated that, having inspected the appeal property on 24 June 2025 he was of the opinion that a 5% end allowance was not applicable as there was heating in the property. The 22.5% end allowance for was also not relevant as the appeal property was of reasonable quality. He contended that the rate of £120/m$^2$ was reasonable as was the Transitional Certificate of £4,050 with effect on 31 March 2017.

20. I noted that the appellant's representative had stated that he had inspected not only the appeal property and Suite R12 but the whole of Scala House, however, he chose only to present evidence of Suite R12 in support of the appeal. I found that his appeal could have been better evidenced if he had referred to other similar parts of Scala House, in particular whether they had heating and how their condition compared with the appeal property

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21. I also noted that no photographs of either the appeal property or Suite R12 had been submitted. In the absence of photographic or other supporting evidence, I was not satisfied that the appellant had established that the appeal property warranted the end allowances contended for. However, in light of the revised area of 32.8m², I found that the certified transitional value should be recalculated at £120/m², producing a figure of £3,936, rounded down to £3,900 with effect from 31 March 2023.
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| Description | Area m²/unit | £ per m²/unit | Value |
|---|---|---|---|
| Fifth floor office | 32.8 | £120.00 | £3,936 |
| Rateable value (rounded down) | | | £3,900 |

**Decision**

In view of the above findings and conclusions, the appeal is allowed in part and the certified rateable value as at 31 March 2023 is determined at £3,900.

**Right of further appeal**

22. 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.

23. 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 A Graham, Senior Member
5 June 2026

Mr D Adamson
Clerk to the Tribunal
**Date issued to the parties:** 5 June 2026