

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mr N Thomas

Appellant's Address: Autolaque, Hatherleigh Place, Union Road, Abergavenny
NP7 7RL

Appeal number: 684029023835/192NV17

The Matter Appealed against: 2017 Rating List

Date of Hearing: Friday 21st September 2018

Appearances: Mr G Overs (for the respondent Valuation Officer)

Date of Decision: 18th October 2018

Decision of Tribunal: Appeal dismissed

Members of the Tribunal: Mrs E Price-Suter (Chairperson), Mr T Cook, Mr R Henley

Tribunal Clerk: Mr G Harris

Introduction:

1. Mr Thomas contended, in a proposal to alter an entry in the 2017 Rating List received by the Valuation Officer on 4th May 2017, that the Rateable Value (RV) of Autolaque, Hatherleigh Place, Union Road, Abergavenny was incorrect and should be reduced from £18,500 to £13,250 with effect from 1st April 2017.
2. This is a summary of the case and is not intended to be an exhaustive record of the proceedings. However, the parties can be assured that all the evidence was fully considered by the tribunal when it arrived at its decision. Consequently, the absence of reference to any statement, or evidence, should not be construed as being overlooked.

Summary of the Case

3. Prior to the hearing Mr Thomas indicated that he could not attend the hearing and requested that the panel hear and determine the appeal in his absence. In light of this, the clerk read Mr Thomas' proposal to the panel. In his proposal Mr Thomas had written –

There are no alterations since previous year yet dramatic 43.8% increase which has meant already one member of staff has been let go, it is not sustainable and we will have to lay off more staff

4. Mr Overs, for the Valuation Officer, introduced the appeal property and described it as consisting of part of the old former workhouse buildings situated in Hatherleigh Place within the town of Abergavenny. It was comprised of stone built buildings under slated roofs laid out round a central courtyard, and was used as a vehicle body repair and respray workshop with associated offices, stores and workrooms. The original access had been off Union Street however since the construction of the A4143 access was now directly off this road. Mr Overs provided the Tribunal with an external photograph, a map and plan of its layout and survey details. It had been entered into the 2017 Rating List at a RV of £18,500 with effect from 1st April 2017.
5. He explained that the basis of valuation for the appeal property had been defined under Paragraph 2(1) Schedule 6 of the Local Government Finance Act 1988 as –

2(1) The rateable value of a non-domestic hereditament [none of which consists of domestic property and none of which is exempt from 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;*
- (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.*

6. Mr Overs explained that statute further required that the property must be valued by reference to values pertaining as at 1st April 2015 but having regard to the physical state of the property and its physical setting as at the material day, in this case 1st April 2017. Mr Overs valuation of the appeal property, using a value of £23.40/m², was as follows –

Floor	Description	Area m²	Line factor	£/m²	Value (£)
Ground	Body Shop	34.90	1.000	23.40	817
Ground	Spray Booth	80.70	1.000	23.40	1888
Ground	Paint Store	5.80	1.002	23.40	136
Ground	Office	13.50	1.200	28.08	379
Ground	Body Repairs	78.30	1.000	23.40	1832
Ground	Old Paint Store	17.40	1.000	23.40	407
Ground	Panel Store	7.50	1.003	23.40	176
Ground	Garage (C/I)	23.30	1.000	23.40	545
Ground	Garage	30.90	1.000	23.40	723
Ground	Service Garage	45.50	1.000	23.40	1065
Basement	Mess/Staff Room	13.50	1.098	25.74	347
Ground	Garage (Rees Bros)	47.50	1.000	23.40	1112

Ground	Repair Wks (Rees Bros)	104.40	1.000	23.40	2443
Ground	Paint Store (Rees Bros)	6.60	.997	23.40	154
Ground	Office (Aristo Huts)	7.10	1.198	28.08	199
First	Office/Store/Laser Exchange	104.20	1.200	28.08	2976
Ground	Office (Womens Aid)	31.20	1.200	28.08	876
Ground	Office (It Information)	31.80	1.200	28.08	893
First	Office (It Information)	32.30	1.200	28.08	907
Ground	Office (Grahams Taxi Hire)	31.20	1.200	28.08	876
Total Area		747.60			
Total Value					18701
Adopted Rateable Value					18500

7. To support his valuation, Mr Overs referred to a table of other properties located in the workhouse and similar vehicle repair shops in the locality.

Address	Total area m ²	Area ITMS m ²	Effective date of rent	Adjusted Rent (£)	RV (£)	Analysed rent £/m ²	Unit Value £/m ²
Unit 12 Bulwark Business park	1073.7	1032.78	1-Apr-2014	17,305	22,750	16.76	21.42
Unit 1 Mayhill Ind Estate	351.7	297.62	20-Nov-2015	14,000	16,250	47.04	50.00
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Manor Garage Caldicot	397.5	387.37	1-Sep-2014	24,644	18,250	65.57	45.00
Manor Garage Caldicot	397.50	387.37	1-Jul-2015	24,000	18,250	63.82	45.00
Brecon Rd Cars Abergavenny	33.33	32.56	1-May-2012	10,380	2,425	318.80	75.00
The Chapel at the old workhouse	92.12	68.77	20-Jun-2013	5,190	4,950	75.47	28.00
Unit 3 garages in workhouse courtyard	29.28	28.55	1-Jun-2014	4,536	850	158.88	30.00
Unit 4 at 8 Hatherleigh pl	43.06	39.91	1-Jul-2014	3,240	1,175	81.18	30.00

8. Mr Overs contended that based on the general level of rental evidence that his valuation was not unreasonable and requested that the tribunal confirm a RV of £18,500 in respect of Autolaque, Hatherleigh Place, Union Road, Abergavenny.
9. At the conclusion of the hearing, the tribunal decided to reserve its decision.

The Reasons for Decision

10. Having considered all the evidence placed before it the tribunal decided as follows: -
11. In his proposal Mr Thomas had contended that the Rating List was inaccurate and his RV should be reduced to £13,500. In cases such as this higher court authorities had accepted the burden of proof rested with the appellant on the basis that 'he who asserts must prove'. Moreover, it was an accepted tenet of law that any assertions made before a Tribunal should be underpinned by evidence. Therefore, in the case under consideration the persuasive burden of proof rested with the appellant ratepayer and not the respondent Valuation Officer by virtue of a statutory duty to prepare and alter the Rating List.
12. The Tribunal emphasised with Mr Thomas, however was of the opinion that he had not been able to sustain his contention that the assessment was incorrect and had not provided any evidence to undermine the Valuation Officer's valuation of the property.
13. The Tribunal considered that the Valuation Officers adopted unit value of £23.40/m² was in line with similar properties in the locality and saw no reason to depart from this. With this in mind the Tribunal dismissed the appeal.

Certified a true copy on 18th October 2018