

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mr Andrew Archbold

Appeal Property: 24 Ogmore Crescent, Bridgend Industrial Estate, Bridgend, CF31 2JS

Appeal number: 691533340431/285NV17/13

The Matter Appealed Against: 2017 Rating List

Date of Hearing: 19th May 2022

Appearances: Mr L Berrow for the respondent Valuation Officer

Date of Decision: 13th June 2022

Decision of Tribunal: Appeal dismissed.

Members of the Tribunal: Mrs B Martin (Chairperson), Mr R Harris & Mr S Hennah

Tribunal Clerk: Mrs L Hopwood

Introduction

1. The appeal before the Tribunal followed a proposal made by Mr Archbold in respect of 24 Ogmore Crescent, Bridgend Industrial Estate, Bridgend, which the respondent Valuation Officer received on 7th March 2019. The proposal sought a reduction in the Rateable Value (RV) of the appeal property from £11,750 to £1 with effect from 1st April 2017 on the following grounds –

The Rateable Value applied is incorrect and excessive.

2. The appeal property comprised of a warehouse and premises and the matters for consideration by the Tribunal were the £/m² to be applied to the valuation in respect of the main space.
3. The valuation under consideration had been produced in accordance with Paragraph 2(1) Schedule 6 of the Local Government Finance Act 1988 which stated –

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.

4. Schedule 6 also provided for the Antecedent Valuation Date (AVD), the date by reference to which the rateable value of the hereditament was to be determined, which was 1st April 2015 for the 2017 Rating List.
5. 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.

Decision and Reasons

6. Mr Archbold returned his proforma to the Tribunal on the 6th April requesting the appeal be heard in his absence by way of written submission, which was read aloud to the Tribunal by the Clerk. Mr Archbold contended that the appeal hereditament did not benefit from heating, natural light nor customer facilities and therefore there was a reduction in its use. The Tribunal noted that no photographs of the property had been provided by Mr Archbold in support of these contentions.
7. Mr Berrow contended that the assessment should be valued in line with that of a workshop and premises using a base rate of £35/m² as used by a valuation scheme for similar sized units, such as 16 Ogmores Crescent which had an area of 277.66m² and had been valued at £35/m². Mr Berrow's provided the following valuation to support his contentions that the properties rateable value (RV) of £11,750 was correct –

Floor	Description	Area	£/m²	Value
Ground	Workshop / Toilets	251.71	35.00	8812.00
First	Office	23.68	42.00	995.00
Ground	External storage	10.12	25.60	259.00
Hard surfaced, Fenced land		482.21	3.50	1688.00
Total		767.72		11752.00
			RV	£11,750.00

8. The Tribunal noted that neither Mr Berrow, nor a representative from the Valuation Office Agency, had been to inspect the subject property since 2014. The Tribunal were satisfied with Mr Berrow's reasoning that no inspection took place as the property had remained occupied by the same tenant and the Valuation Office had received no information to allude to any changes in layout or use.

9. Mr Berrow explained that as per Lotus and Delta, the starting point in cases such as these was to look at the rent on the subject property. The subject rent was a new letting as of 1st April 2014 under full repairing and insuring terms which analysed to £35.01/m². Mr Berrow contended that this rental evidence supported the current RV. Mr Berrow also presented to the Tribunal settlement evidence from 22 Ogmore Crescent, which was withdrawn in September 2018 and 15 Ogmore Crescent which was dismissed in June 2021, with both remaining at £35/m².
10. The Tribunal accepted Mr Berrow's contentions that it was for the appellant to prove his case, on the assumption that the appeal had been made on the basis that the appellant had sufficient evidence to suggest the assessment was incorrect. Although not enshrined in Legislation, authority could be found in the case Vines Ltd v de Mauny (Valuation Officer) (2010) where the member NJ Rose commented -

"It is, however, important to bear in mind that this is an appeal by the ratepayer, not the VO. The onus, therefore, is on the ratepayer to show that the base rate of £200 per m is too high, not on the VO to prove the opposite."
11. After considering all the evidence presented, the Tribunal decided that Mr Berrow's valuation of £11,750 for 24 Ogmore Crescent was both logical and compelling. The Tribunal was satisfied that this valuation was supported by the rental agreement and the prior settlement evidence from the industrial estate suggesting a tone had been established in the locality.
12. The Tribunal opined that the appellant had failed to provide them with sufficient evidence to warrant a reduction in the rateable value of 24 Ogmore Crescent, and therefore dismissed the appeal.