

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appeal Number:	6855101256576/285NV23/1 6855101283527/285NV23/6
Appellant:	Estateways Ltd.
Appeal Property:	Front (Part) 2nd Floor Grove House, Grove Place, Swansea, SA1 4DB 4th Floor Grove House, Grove Place, Swansea, SA1 5DE
Matter Appealed Against:	2023 Non-Domestic Rating List
Hearing Date:	7 July 2026
Appearances:	Mr K Sloan on behalf of the Valuation Officer (VO)
Decision and its date:	Appeals Allowed in part – 4 August 2026
Tribunal Members:	Mr M Mason (Chairperson) Mr D Campbell Mr G Jones
Tribunal Clerks:	Miss R Morris & Mr J Evans

Introduction - Issues in Dispute

1. The appeals arose from Challenges submitted by Estateways Ltd against the rateable values shown in the 2023 Non-Domestic Rating List for two separate office assessments within Grove House, Grove Place, Swansea. The appeals were received by the VTW between 10 and 11 November 2025. The appellant contended that the rates applied to the office accommodation were excessive and sought reductions to the rateable values.
2. The appellant requested that the Tribunal hear the case in their absence. A written submission was provided for consideration, which had been exchanged between the parties prior to the hearing.
3. The following was a summary of the cases presented and was not intended to be an exhaustive record of the proceedings. However, the parties can be assured that all evidence, both written and oral, 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.

Legislation and Case Law

- Local Government Finance Act 1988 – *the 1988 Act*

- The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023
- The Non-domestic Rating (Material Day for List Alterations) Regulations 1992, as amended
- Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141
- O'Brien v Harwood (VO) [2003] EWLands RA/22/2002

Evidence and Submissions

4. The appellant explained that the appeals concerned separate office assessments within Grove House, an office building completed in approximately 1970, with accommodation over five floors. The appeal assessments were located across the second and fourth floors.
5. He stated that, with the exception of the fourth floor, the assessments were valued by reference to a rate of £87.50 per sq m. He contended that this rate was excessive and did not reflect the rental evidence available for Grove House or the wider Swansea office market.
6. In support of his case, the appellant relied on rental evidence which he considered demonstrated a lower level of value, namely:

Front (Part) 2nd Floor, Grove House – a letting from 17 July 2020, which he stated analysed to £28.56 per sq m.

2nd Floor West Wing, Grove House – a letting from 31 March 2025, which he stated analysed to £72.83 per sq m.

3rd Floor West Wing, Grove House – a letting from 3 January 2024, which he stated analysed to £46.04 per sq m.

First Floor, 8-10 Caer Street, Swansea – a letting from 28 October 2024, which he stated analysed to £38.70 per sq m.

First Floor, 161-163 St Helen's Road, Swansea – a letting from 14 February 2024, which he stated analysed to £27.20 per sq m.

A smaller first floor suite at 161-163 St Helens Road, Swansea – a letting from 13 January 2025, which he stated analysed to £44.44 per sq m.
7. The appellant submitted that these rents analysed considerably below the rate adopted by the VO and supported a reduction to the appeal assessments.
8. The appellant stated that Grove House had significant vacant office areas at the AVD, with further areas becoming vacant despite continued marketing and incentives. He submitted that this demonstrated limited demand for office accommodation within the building. When considered alongside the wider impact of Covid and increased home working, he stated that these factors would have affected the rent a hypothetical tenant would have been prepared to pay.

9. The appellant challenged the rental evidence relied upon by the VO, contending that it did not provide a true comparison with Grove House.
10. In conclusion, the appellant submitted that the adopted rates were excessive and unsupported by the rental evidence. He considered that the evidence relating to Grove House itself, together with the wider market conditions, provided a more reliable indication of the appropriate level of value and supported a consistent reduced rate of £46.00 per sq m for the appeal assessments.
11. The VO described Grove House as office accommodation located in a prominent position on the corner of Belle Vue Way and Grove Place, Swansea. He stated that the building benefitted from 24-hour access, lift access to all floors, communal kitchen and WC facilities, and nearby public transport links and parking.
12. He confirmed that Item 1, Front (Part) 2nd Floor, comprised 177.40 sq m and was entered in the 2023 Rating List at a rateable value of £15,500, at £87.50 per sq m. Item 6, the fourth floor, comprised 671.30 sq m and was entered at a rateable value of £50,000, at £75.00 per sq m.
13. The VO explained that the fourth floor fell within a larger size band under the valuation scheme than the other appeal assessment. It therefore attracted a rate of £75.00 per sq m rather than £87.50 per sq m. He stated that the size-based scheme reflected the relationship between the size of an office assessment and the rate per square metre applied to it.
14. For the 2023 Rating List, he explained that the AVD was 1 April 2021. He stated that the rateable value represented the rent at which the property might reasonably be expected to let from year to year on the statutory assumptions.
15. He referred to *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 and explained that a reliable rent passing on the appeal hereditament would ordinarily provide the starting point for determining its rateable value. Where such evidence was unavailable or carried limited weight, rents from comparable properties and comparable assessments could properly be considered.
16. In respect of Item 1, the VO considered the July 2020 letting of the appeal hereditament, which he analysed at £64.26 per sq m. Having regard to its proximity to the AVD, he accepted that it supported a revised rateable value of £11,500.
17. In respect of Item 6, the VO considered the lease renewal effective from 1 April 2023. The adjusted rent of £45,704 analysed at £68.08 per sq m and supported a revised rateable value of £45,750.
18. Accordingly, the VO requested that the Tribunal allow the appeals and alter the entries in the 2023 Non-Domestic Rating List to show a rateable value of £11,500 for Item 1 and £45,750 for Item 6, both with effect from 1 April 2023.

Decision and Reasons

19. In arriving at its decision, the Tribunal had regard to the provisions of the Local Government Finance Act 1988 and the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023. The appeal hereditaments were required

to be valued by reference to values at the Antecedent Valuation Date of 1 April 2021, having regard to their physical circumstances at the Material Day of 1 April 2023.

20. The Tribunal noted that the VO accepted that the existing assessments required revision. Having considered the rental evidence before it, the Tribunal was satisfied that the revised rateable values proposed by the VO represented the appropriate assessments.

21. Accordingly, pursuant to Regulation 52 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023, the Tribunal ordered that the entries in the 2023 Non-Domestic Rating List be altered as follows:

6855101256576/285NV23/1 – Front (Part) 2nd Floor, Grove House – RV £11,500, with effect from 1 April 2023.

6855101283527/285NV23/6 – 4th Floor, Grove House – RV £45,750, with effect from 1 April 2023.

22. Appeal allowed, in part.