

Appeal Number:	6855101241727/285NV23/2 6855101256558/285NV23/3 6855101256583/285NV23/4 6855101259256/285NV23/5
Appellant:	Estateways Ltd.
Appeal Property:	PT 3rd Floor Grove House, Grove Place, Swansea, SA1 5DE Welsh Refugee Council part 3rd Floor, Grove House, Grove Place, Swansea, SA1 5DE Swansea Bay Racial Equality, Grove House, Grove Place, Swansea, SA1 5DE 1st Floor LHS, 3 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 Dismissed – 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 four 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 rate applied to the office accommodation was 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, and 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 first and third floors.
5. He stated that 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 the appeals concerned four separate office assessments within Grove House, all of which were valued by reference to a rate of £87.50 per sq m. The assessments were as follows:

Item 2 – Part 3rd Floor, comprising 304.10 sq m, with a rateable value of £26,500.

Item 3 – Welsh Refugee Council, Part 3rd Floor, comprising 122.16 sq m, with a rateable value of £10,500.

Item 4 – Swansea Bay Racial Equality, comprising 233.56 sq m, with a rateable value of £20,250.

Item 5 – 1st Floor LHS, comprising a total area of 373.02 sq m, with a rateable value of £29,250, with the exclusion of staff toilets.
13. For the 2023 Rating List, he explained the AVD was 1 April 2021 and that the rateable value represented the rent at which a property might reasonably be expected to let year to year on the statutory assumptions.
14. The VO referred to *Lotus and Delta v Culverwell (VO) and Leicester City Council [1976] RA 141* and explained that rental evidence was considered by reference to a hierarchy. This began with any reliable rent for the appeal property itself, followed by rents of comparable properties and other comparable assessments. He stated that the weight attached to each item of evidence depended on its proximity to the AVD, the circumstances of the letting, and its degree of comparability with the appeal assessments.
15. In applying that hierarchy, the VO relied on lettings within the Swansea office market, having regard to both their proximity to the AVD and the quantum bands into which the properties fell. He explained that evidence from a different valuation scheme could remain relevant where the properties fell within similar quantum bands.
16. To support his position, the VO referred to the following rental evidence:

Suite A, 2nd Floor, Princess House, 14-16 Princess Way, Swansea – an office assessment of 200.52 sq m, with a new letting from 1 May 2021, which analysed to £174 per sq m.

Ground and Basement Office, 10 St Helen's Road, Swansea – an office assessment of 76.07 sq m, with a new letting from 1 November 2020, which analysed to £81 per sq m.

Unit 13, Orchard House, 7 Orchard Street, Swansea – an office assessment of 70 sq m, with a letting from 1 May 2022, which analysed to £138 per sq m.

17. In conclusion, the VO submitted that the rental evidence closest to the AVD, when considered alongside the wider valuation scheme, supported the adopted rate of £87.50 per sq m. He maintained that the rateable values for Items 2, 3, 4 and 5 were correct with effect from 1 April 2023 and requested that the appeals be dismissed.

Decision and Reasons

18. 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.
19. In determining the weight to be attached to the rental evidence, the Tribunal was greatly assisted by the principles established in *Lotus and Delta v Culverwell (VO)* and *Leicester City Council [1976] RA 141*.
20. It recognised that a reliable rent passing on the appeal property would ordinarily provide the starting point for determining its rateable value. Where such evidence was unavailable or carried limited weight, rents from comparable properties could properly be considered, with the weight attached to each rent depending upon its timing, circumstances and degree of comparability.
21. The Tribunal considered the rental evidence relied upon by the appellant and acknowledged that several of the rents analysed below the adopted rate. However, it noted that a number of those lettings commenced during 2024 and 2025 and were materially removed from the AVD. It was therefore not persuaded that the appellant's evidence established an appropriate level of value for the appeal assessments.
22. While the Tribunal acknowledged the appellant's submissions concerning the effects of Covid and changes in working practices, it was not satisfied that these matters demonstrated that the adopted rate was excessive or supported the reduction sought.
23. The Tribunal was mindful that the burden rested with the appellant to demonstrate that the existing assessments were incorrect. On balance, it placed greater weight on the rental comparables relied upon by the VO, which it considered to be closer to the AVD and reflected the relevant size bands within the valuation scheme. It was therefore satisfied that the evidence supported the adopted rate of £87.50 per sq m and was not persuaded that the assessments for Items 2, 3, 4 and 5 were incorrect.

24. Accordingly, the following appeals were dismissed:

6855101241727/285NV23/2 - Part 3rd Floor, Grove House – RV £26,500.

6855101256558/285NV23/3 - Welsh Refugee Council, Part 3rd Floor, Grove House – RV £10,500.

6855101256583/285NV23/4 - Swansea Bay Racial Equality, Part 3rd Floor, Grove House – RV £20,250.

6855101259256/285NV23/5 - 1st Floor LHS, Grove House – RV £29,250.