

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Bob Parry Estate Agents (Occupier)

Appellant's Address: 38, Bridge Street, Caernarfon, LL55 1AF

Appeal number: 681028889200/192NV17/28

The Matter Appealed against: 2017 Rating List

Date of Hearing: Wednesday 5 December 2018

Appearances: Mr S Simcox representing Bob Parry Estate Agents
accompanied by Mr Alex Griffiths
Mrs K Sheldon for the respondent Valuation Officer

Date of Decision: January 2019

Decision of Tribunal: Appeal Dismissed

Members of the Tribunal: Mr J H Owens (Chairperson)
Mr W P Bagnall
Mr C Newman

Tribunal Clerk: Mrs C Jones

Introduction:

1. Mr Simcox made a proposal to alter an entry in the 2017 Non-Domestic Rating List (Rating List) in relation to the appeal hereditament 38, Bridge Street, Caernarfon. The Valuation Officer (VO) received the proposal on 11 April 2017 and in making his proposal, the appellant sought a reduction in the appeal hereditament's entry in the Rating List from £5,200 to £4,700 Rateable Value (RV) with effect from the 1 April 2017.
2. The following 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 Appellant's Case

3. The agent distributed copies of his evidence pack and stated that the issue before the Tribunal concerned the RV of the appeal property, as at the 1 April 2017.
4. Mr Simcox explained that the appeal property shared an entrance with another business, Chas Medforth and Co. and he was seeking an end allowance for this disability.

5. He told the Tribunal that in his opinion the base RV was appropriate at £5,200. He explained at the time of taking out the lease in 2013 his opinion of the open market rental value was £5,000. The rent paid under the lease contained an element of goodwill. The premises had been in use as an estate agency, valuer and surveyor's office since the 1970's in the name of Chas Medforth and Co. Mr Medforth had ceased trading and passed all his agency work to Bob Parry Estate Agents. They had paid nothing for the goodwill other than an enhanced rent.
6. Mr Simcox stated that the passing rent of £6,000 was therefore not on all fours with the rateable value definition.
7. Mr Simcox said that he had negotiated hundreds of rental valuations of shops during his career. If there was a disability, he had always given an end allowance in his valuation. He believed a shared entrance with another business or residence could be a significant disability. He stated that neighbouring properties did not have shared entrances but had the same values for rating as the appeal property.
8. Mr Simcox explained that the VO had invited him to prove an end allowance was applicable, rather than agreeing one with him. He had sought to prove that an end allowance was necessary by reference to his long experience as a valuer in the retail rental market. Depending on the nature of the disability, the range of end allowances he had used for shared entrances was between 5% and 15%.
9. The agent said that the entrance at 38 Bridge Street had two changes of level to reach the shop, was tightly constrained and comprised in effect four doors. The street door, the door, the door to 40 Bridge Street and the door to the flat staircase.
10. In conclusion of his evidence, he stated that in his opinion a 10% allowance was appropriate in this case and asked the Tribunal to confirm a rounded RV of £4,700.

Summary of the VO's Case

11. Mrs Sheldon introduced herself and stated her qualifications and experience before distributing copies of her evidence pack. She explained to the Tribunal that prior to the hearing she had only had one brief conversation with Mr Simcox on the 29 October 2018.
12. She informed the Tribunal that the only issue under dispute related to the application of an end allowance. When she had spoken to Mr Simcox, he had suggested that a shared access allowance should be given. She had asked Mr Simcox to provide evidence, but he had stated to her that he didn't have any and had ended the call. She informed the Tribunal that to date, she had still not received any further contact, evidence or a copy of his case from the agent.

13. Mrs Sheldon stated that the appeal property had been appealed in 2005 with the case being heard at Valuation Tribunal. The appeal property had the same access then as it does now, and no shared access allowance was given. It was appealed again in 2010 and no shared access was given. The rent on the appeal property was £6,000 against a RV of £5,200 which in her opinion did not support any allowance being warranted.
14. The VO expressed that procedures for the 2010 and 2017 Lists were very different from those adopted for the 2005 List and the presumption was that it was up to the appellant to prove their case. The new procedure assumed that the reason a proposal was made was because the appellant had sufficient evidence to show that the assessment was incorrect. Authority for this could be found in the case law *Vines Ltd v de Mauny (VO) (2010) UKUT 322 (LC)*.
15. Mrs Sheldon explained that the usual criteria for adopting an end allowance for shared access was if the access had 5 or more steps. This was not the case at the appeal property.
16. In conclusion of her evidence, the VO stated that it was her opinion the appellant had not proved his case. She therefore requested the RV of £5,200 be confirmed as correct, with effect from the 1 April 2017 and asked for the appeal to be dismissed.
17. At the conclusion of the hearing, the Tribunal decided to reserve its decision.

Reasons for Decision

18. Having considered all the evidence placed before it, the Tribunal decided to dismiss the appeal. In arriving at its decision, the Tribunal gave the following reasons.
19. Mr Simcox sought a 10% end allowance for the disability of a shared entrance based on his long experience as a valuer. The Tribunal attached little weight to his contentions because they were not supported by facts.
20. The Tribunal acknowledged the perceived disabilities listed by Mr Simcox but 'taking a stand back and look' approach it did not consider that a 10% end allowance was warranted.
21. Although Mr Simcox stated that the passing rent of £6,000 was not on all fours with the rateable value definition, no evidence of this was produced by him. He also stated that none of his neighbours had shared entrances but again no proof of this was presented.
22. The Tribunal could also not ignore the fact that no end allowances were given on the previous 2005 and 2010 Rating Lists. In the Tribunal's opinion, this factor along with the lack of evidence to support an end

allowance of 10% meant that the case had not been proven by Mr Simcox.

23. In view of the foregoing, the Tribunal dismissed the appeal.

Certified a true copy on January 2019