

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appellant: Mrs C Dean

Appellant's Address: Deans 35, Queen Street, Rhyl LL18 1RR

Appeal number: 68303064982/192NV17

The Matter Appealed against 2017 Rating List

Date of Hearing: Tuesday 18th December 2018

Appearances: Mr & Mrs Dean (Appellants)
Mr O Wynn Cowell (VO)

Date of Decision: 12/03/19

Decision of Tribunal: Appeal Dismissed

Members of the Tribunal: Mr A Guinn (Chair)
Mr J Roberts
Mr R Handy

Tribunal Clerk: Mr Ll ap Glyn

1. The appellant ratepayer, Mrs Dean, served a proposal on the respondent Valuation Officer in respect of Deans 35, Queen Street, Rhyl LL18 1RR in which she sought an alteration to the entry in the Rating List.
2. The alteration proposed was a reduction to Rateable Value £1.
3. This document does not intend to be an exhaustive record of the proceedings, but the parties can be assured that the Tribunal fully considered all of the evidence before it arrived at its decision. Consequently, the absence of reference to any statement, or evidence in this record should not be construed as being over looked.

Summary of the Case

4. The appellant's case comprised the following statement -

"Dramatic lack of footfall resulting in a trading loss on the accounts. Closure for half year of top Queen St. due to demolition of buildings impacted on trade, especially over bank holidays. Internet shopping having huge impact as more multi nationals are closing on the High St."

5. Introducing her case, Mrs Dean explained that she had occupied the premises since 1979. During the period since 1979, there had been a decline in the number of shoppers visiting the shop, along with a decline in the turnover of the business. Several local shops had closed,

which had a major impact on the business. The closure of a local post office led to a significant decrease in the number of customers visiting the area. She also explained that the street that the property was located on, Queen Street, suffered due to traffic and parking issues. She explained that the Queen Street was the most ticketed street Wales in terms of parking fines. A number of shops had re-located to nearby Prestatyn in recent years, which had a significant effect on the area. The profitability of the business was in decline, as was the case with a number of other independent shops. She asked that the Tribunal reduce the Rateable Value.

6. Introducing himself, the Valuation Officer representative, Mr O Wynn Cowell, provided an evidence pack which contained the following:
 - a. Statement of truth.
 - b. Photograph of property frontage.
 - c. Location map
 - d. Appeal details and history.
 - e. Appeal valuation
7. He explained that he did not dispute any of the information put forward by the appellant in respect of the difficulties faced by businesses in Rhyl. Although there had been difficulties, these were not valid reasons to reduce the rateable value of the property. He believed the current rateable value of Deans 35 Queen Street was correct and sought a dismissal of the appeal.
8. Referring the panel to the photograph in his evidence pack, he pointed out that the shop was in a prominent position, being on the corner of two streets, a feature he felt was beneficial to the current use of the property.
9. He provided a brief description of the zoning method for rating shops and explained that 10% adjustment was applied to the established rate of £120/m² in this case due to the slightly disadvantageous frontage. This had reduced the Zone A value to 108/m² which he believed was a fair reflection. He explained that values do rise the further one travels up Sussex street, a fair reflection due to the desirability of that area.

Reason for Decision

10. Having considered all the evidence placed before it, the Tribunal decided as follows –
11. In broad terms, RV is an amount equal to the rent at which a property might reasonably be expected to let on the open market, on full repairing and insuring terms, at the relevant antecedent valuation date (AVD), but assuming that physical matters were the same as at the material day. For the 2017 rating list the AVD is 1st April 2017.

Economic factors had to be assumed to be as they were at that date for the purposes of estimating RV.

12. Apart from the statutory assumptions as to reasonable repair, matters affecting the physical state or physical enjoyment of the hereditament are taken to be as they were at the “material day”.
13. In cases of this nature case law had established that the burden of proof rested with the appellant and not the Valuation Officer by virtue of his statutory duty to prepare and alter the Rating List.
14. Although the Tribunal was sympathetic to the plight of the appellant and appreciated the tough trading conditions faced in the area, it did not believe that any hard evidence had been provided to justify a reduction in the property’s Rateable Value.
15. Although the Valuation Officer did not present substantive evidence on the rents achievable in the locality, the Tribunal did accept that the appeal property’s Rateable Value was in line with other similar properties in the locality.
16. The Tribunal had to consider the rent that the appeal property would have achieved on 1st April 2015 following discussions between a hypothetical landlord and tenant. Consequently, the Tribunal did not consider that the hypothetical landlord would reduce the rent because of the presence of double yellow lines.
17. The Tribunal believed that the 10% adjustment afforded to the property was a fair reflection of the unusual frontage area of the shop. It did not feel that any evidence had been provided to warrant a further reduction.

The Tribunal therefore dismissed the appeal.

Certified a true copy on 12th March 2019