

THE VALUATION TRIBUNAL FOR ENGLAND



Council Tax Valuation List Appeal; Proposal against list entry; Local Government Finance Act 1992; The Council Tax (Situation and Valuation of Dwellings) Regulations 1992 [S.I. 1992 No. 550] as amended; Domblides v Listing Officer [2008] EWHC 3271 (Admin); Comparable properties; Appeal allowed in part.

RE: Lateve, Bury Spinney, Thorn Road, Houghton Regis, Dunstable, Bedfordshire LU5 6JQ

APPEAL NUMBER: VT00012192

BETWEEN:	CW	Appellant
	and	
	Ms Jo Moore	Respondent
	(Listing Officer)	

PANEL:	Mr Konrad Higgins	(Presiding Senior Member)
	Mr Martin Smith	(Senior Member)

CLERK: Mr Duncan Adamson IRRV (Hons)

REMOTE HEARING 4: 16 February 2023

PARTIES PRESENT: Mr Nazrul Islam Respondent's representative

Summary of decision

1. The appeal against the banding of the property was allowed in part and the band was confirmed as band E with effect from 20 February 2019.

Introduction

2. This appeal had been brought in respect of the following: the appellant became the taxpayer of the appeal property at Lateve, Bury Spinney, Thorn Road, Houghton Regis, Dunstable, Bedfordshire LU5 6JQ on 3 March 2022.
3. The property entered the council tax valuation list in band F as a new property with effect from 20 February 2019.
4. On 22 March 2022 the appellant submitted a proposal to reduce the banding to band D with effect from 3 March 2022.

5. The listing officer (LO) deemed the council tax valuation list entry of band F to be correct and issued her decision notice on 16 June 2022.
6. The appellant appealed to this Tribunal against that decision notice on 5 December 2022.
7. The appeal property, built in 2019, was a converted two storey detached bungalow with an area of 136m². The accommodation consisted of a kitchen, two reception rooms, one bath / shower room and two bedrooms. There were two open parking spaces.
8. This is not intended to be an exhaustive record of the proceedings. Consequently, the absence of a reference to any statement, or item of evidence, should not be construed as it having been overlooked.

Preliminary issue

9. On 9 February 2023 the appellant emailed the tribunal advising that she would be unable to attend the hearing and requested that her case be heard in her absence. The panel proceeded to hear her appeal in her absence based on the papers already submitted.

Issue

10. The issue for the panel to determine was whether band F was the correct council tax valuation band for the appeal property.

Evidence and submissions

11. The respondent served, prior to the hearing, a bundle containing the evidence of both parties to the appeal. This contained the LO's summary of the case and the decision notice, a regulation 17 schedule of sales evidence and the appellant's proposal and appeal forms as well as plans for the appeal property. Extracts of the relevant legislation and case law were also submitted.
12. The appellant had stated that two other properties on the same road as hers had four bedrooms and were larger than her property. She also stated that, when buying the property, the estate agent had told her that it would be in band D.
13. Further, that the LO may have made a mistake in its banding by confusing her property with the property next door "La Villetta".
14. Following her initial query as to why her property had been placed in band F, she had been informed that it had been assessed on the basis that it was a four bedroomed property of 235m².
15. The respondent's representative had submitted details of properties similar to the appeal property in the vicinity along with their sales evidence to support his contention that band F was the correct band for the appeal property.
16. The properties were smaller detached bungalows, two of which had sales around the time of the AVD as well as three other properties in band F to demonstrate the tone of banding for properties of this type in this location.

17. He had also included details of the band C property, La Villetta, as this was the property referred to by the appellant as being larger than hers. However, the respondent's representative advised that this had been misidentified, was clearly not 72m² in area and was to be reviewed.
18. Further, he included a smaller detached bungalow that was in band G and had sold for a value in the band F range in 1992.
19. He had also included a reference to the High Court case of *Domblides v Listing Officer* [2008] EWHC 3271 (Admin) in support of the tone of banding for the appeal property.

Decision and reasons

20. Section 5(2) of the Local Government Finance Act (LGFA) 1992 sets out the valuation bands for dwellings in England. The bands relevant in this appeal are:

Band D	Values exceeding £68,000 but not exceeding £88,000
Band E	Values exceeding £88,000 but not exceeding £120,000
Band F	Values exceeding £120,000 but not exceeding £160,000

21. The Council Tax (Situation and Valuation of Dwellings) Regulations 1992 S.I. No. 550 sets out the legislative framework for valuing dwellings:-

6 Valuation of dwellings: general

- (1) Subject to Regulation 7, for the purposes of valuations under section 21 (valuations for purposes of lists) of the Act, the value of any dwelling shall be taken to be the amount which, on the assumptions mentioned in paragraphs (2) and (3) below, the dwelling might reasonably have been expected to realise if it had been sold in the open market by a willing vendor on 1 April 1991.
22. In considering the value of the appeal property that would have been achieved if it had sold on 1 April 1991, the antecedent valuation date (AVD), the panel had regard to the physical state of the locality and the size, layout and character of the appeal property on 20 February 2019, the relevant date for this appeal.

23. The panel was presented with the following evidence of detached bungalows:

Address	Band	Accommodation	Size m ²	Sales
Lateve, Bury Spinney *	F	4 rooms, 2 bedrooms, 1 bathroom	136	
La Villetta, Bury Spinney	C (comp)	3 rooms, 2 bedrooms, 1 bathroom	72	Misidentified property
27 Bowland Crescent, Dunstable	F	4 rooms, 3 bedrooms, 2 bathrooms	106	£139,000 2 January 1990
Double Hedges, Dunstable	G	5 rooms, 4 bedrooms, 2 bathrooms	127	£145,500 9 October 1992

106 Tebworth Road, Wingfield	F	4 rooms, 3 bedrooms, 1 bathroom	128	£250,000 30 November 1994
Hawthorn, Hill Close, Wingfield	F	4 rooms, 3 bedrooms, 1 bathroom	120	
Ashworth, Hill Close, Wingfield	F	5 rooms, 4 bedrooms, 1 bathroom	119	
4 Hayley Court, Houghton Regis	E	4 rooms, 3 bedrooms, 1 bathroom	112	

* The appeal property

24. The panel found that these properties did not compare well with the appeal property.
25. The panel found that the properties 27 Bowland Crescent, Double Hedges and 106 Tebworth Road were clearly traditional, purpose built bungalows. They all had a double garage, more bedrooms than the appeal property and were situated in a defined plot of land serviced by purpose built drives.
26. 27 Bowland Crescent was nearly four miles away, south of Dunstable, 106 Tebworth Road was over two miles away and was in Leighton Buzzard whilst Double Hedges was over 4 miles away north west of Toddington village. They all had a sale around the AVD with a value above the lower band F threshold of £120,000 and the panel noted that for these types of properties band F seemed appropriate.
27. However, the panel found that they were not suitable as comparative properties to the appeal property.
28. The panel noted that the initial valuation, taking into account the immediate locality, was likely to be correct on the mistaken assumption it was a four bedroomed detached house of 235m², but in light of the actual scale of the property its value would likely be significantly less.
29. The panel noted from the floor plan of the appeal property that it was a conversion of what appeared to be four garages in very much of a one-off setting and was effectively a new dwelling in 2019. The photograph of the frontage of the property showed that there was no drive as such or garden, however, the panel noted that there was sufficient ground space to accommodate any such further developments. The panel also noted that there was no garage, only two open car parking spaces.
30. The panel noted that the ground floor of the property measured 87.9m² whilst the first floor measured 48.3m². In the plans, the stairs to the first floor appeared to open into one bedroom. To get to the second bedroom one had to walk through this first bedroom. Further, the only bathroom of the property was situated beyond the second bedroom.
31. This first floor had a sloping roof to the extent that the panel noted that there was effectively only a door's width where one could walk the length of the bedrooms. The panel also noted from the photographs that the first floor space appeared to be just one large bedroom and

not sub-divided into two. Further, that the appellant had initially described the property as a 1 / 2 bedroomed property.

32. The panel found that this was clearly not a traditional set-up and despite having a larger floor area than the submitted comparable properties the panel found that the space was organised in such a way that prospective purchasers could easily find it off-putting.
33. The panel found that this would have been likely to have had an effect on the value of the property and therefore its council tax band.
34. The panel also noted that the first floor was over 50% of the ground floor and that this normally means that such a property would be classed as a house. However, according to a note appended to the plans (the panel was unsure whether it was appended by the LO or the billing authority) it was to be recorded as a bungalow because of the character of the build. The panel found that this made comparability to the submitted dwellings more difficult and emphasised the unusual nature of the property build.
35. The panel found that there was some similarity to the layout and frontage of the property at 4 Hayley Court and noted that that property was in band E. It had one bedroom more than the appeal property and also had a single garage.
36. For these reasons, the panel found that the band F valuation was excessive for the appeal property.
37. The panel found that, having regard to the evidence submitted, the appeal property should be in a lower band but that band D did not seem appropriate given the types of property and their values in the general locality.
38. However, the panel found that band E was the correct band for the property as it would have achieved a sale price above £88,000 had it sold at the AVD of 1 April 1991.
39. The panel therefore allowed the appeal in part.

Order

Under the provisions of Regulation 38 (2) and (9) of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 the VTE orders the Listing Officer to alter the Valuation List within two weeks of the date of this order to show Band E for Lateve, Bury Spinney, Thorn Road, Houghton Regis, Dunstable, Bedfordshire LU5 6JQ with effect from 20 February 2019.

Date: 1 March 2023

Appeal number: VT00012192

Rights of appeal

Any party who is aggrieved by the Tribunal's decision has the right of appeal to the High Court on a question of law. Any such appeal should be made within four weeks of the date of this decision notice.