

# Business Rates Success at Lands Tribunal

## LANDS TRIBUNAL CONFIRMS BUSINESS CENTRES ARE DIFFERENT!

The Beattie Partnership have been successful in establishing that business centres are valued differently to offices and in the process have secured substantial savings for their Client.



### About our firm

Our firm was established in 1994 and has grown to become one of the country's most successful rating advisors. Our client base is diverse and is broadly divided into educational establishments and medium to large sized commercial companies.

We recognise the significance of property as an asset and throughout the last decade our Practice has provided professional property advice to many occupiers throughout the UK from single sites to national clients.

### The Appeal

The Beattie Partnership appealed against the rateable value of the business centre at Gatwick Airport on behalf of United Business Centres. As the Valuation Office would not accept the appeal the matter was referred to the Valuation Tribunal and ultimately the Lands Tribunal.

### The Case

Whether a business centre is in the same mode and category of use as offices. The Beattie Partnership argued that as a Business Centre is a different use, the rent payable and the existing lease were better evidence of value than the tone of value for offices.

### The Decision

The Lands Tribunal agreed with our view that a different "mode and category of occupation" should be considered and that the Business Centre should be valued on a separate basis.



### Upper Tribunal (Lands Chamber)

UT Neutral citation number: [2012] UKUT 32 (LC)  
UTLC Case Number: RA/15/2009

***RATING – valuation – airport business centre – lease containing restrictions on use to meet requirements of airport operator landlord – whether use as business centre in same category or mode of use as office use – held it was not – rent payable better evidence of value than tone of value for offices – appeal dismissed – RV confirmed at £170,000***

### Rateable Value Reduction

VALUE BEFORE	£292,500
VALUE AFTER	£170,000
<b>REDUCTION</b>	<b>£122,500</b>

#### FOR MORE INFORMATION

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