

Statement of Reasons

Relative to an Appeal

By

Ms Vivian Sung

In respect of

Licensed Restaurant, 7 Burn Place, Cambuslang, Glasgow, G72 7DS.

This appeal was in respect of a licensed restaurant and was against the 2005 revaluation of the Appeal Subjects.

The Committee accepted that as the present appeal was against the 2005 revaluation of the Appeal Subjects, the appropriate level of value is the value of the Appeal Subjects as at 1st April, 2003, taking account of their physical circumstances as at 1st January, 2005.

The Committee accepted that the correct method of valuation of the Appeal Subjects was by the comparative principle as set out in the Scottish Assessors' Practice Note No. 17 and as stated in paragraphs 20-28 and 20-39A of Armour on Valuation for Rating, Fifth Edition.

The reduced area of the Appeal Subjects as calculated by the Assessor was not challenged by the Appellant, and accordingly, was accepted as correct by the Committee.

The Committee accepted that it was not appropriate to value the appeal subjects by reference to turnover figures for the Appeal Subjects for the period from 27th March, 2006 to 31st March, 2007 as these figures were after the tone date of 1st April, 2003. See the case of Suburban Taverns (Glasgow) Limited –v- The Assessor for Glasgow; a decision of the Lands Valuation Appeal Court of 15th January, 2008.

Although the Assessor had requested from the previous occupiers of the Appeal subjects, details of the turnover of the Appeal Subjects at the tone date, this information had not been supplied. In the absence of these turnover figures, the Committee accepted that it was appropriate to value to the Appeal Subjects by reference to the agreed rates for comparable subjects. Accordingly, in order to support his proposed rate, the Assessor sought to rely on the rates applied in respect of five comparison properties at 3 Burn Place, Cambuslang, 85 Glasgow Road, Cambuslang, 163 and 165 East Kilbride Road, Cambuslang and 242 Hamilton Road, Cambuslang.

The Committee were satisfied that these properties represented valid comparisons to the appeal subjects; particularly 3 Burn Place, Cambuslang.

The Committee considered that the disamenity suffered by the Appeal Subjects in respect of its obscured location from the main road; Dukes Road, the lack of lighting

in the car park area and the condition of the surface of the car park had been taken into account in the rate applied by the Assessor to the Appeal Subjects.

The Assessor's rate of £1500 per square metre was also supported by the fact that no appeals had been lodged in respect of subjects at 3 Burn Place, 163 and 165 Glasgow Road; that the appeal lodged in respect of 242 Hamilton Road, Cambuslang had not been insisted upon by the appellants in that appeal and that the appeal lodged in respect of 85 Glasgow Road had been withdrawn following discussions with the agents involved in that appeal. There was accordingly a degree of acquiescence in the Assessor's proposed rate.

The Appellant had not produced any evidence which supported her contention that the valuation of the Appeal Subjects was incorrect.

Accordingly, the Committee upheld the proposed valuation of the Assessor spoken to at the hearing and which had been properly explained to the Committee and dismissed the Appeal.