

Statement of Reasons

Relative to an Appeal

By

Mr Sanderson

In respect of

Public House, 3 Jackson Street, Glassford, Strathaven ML10 6TQ.

The Appeal proceeded on the basis of alleged material change in circumstances; namely, the drop in turnover since 2006.

The parties disputed whether the drop in the turnover amounted to a change in circumstances.

The Committee were of the view that a fall in profitability did not amount to a change in circumstances. References by the Appellants to the rates burden on the appeal subjects relative to that of comparative subjects and the rentals of comparative subjects were irrelevant.

In these circumstances, it was not necessary for the Committee to consider whether there had been any affect on the value of the Appeal Subjects.

Accordingly, the Committee dismissed the Appeal.