

17 May 2006

Montagu Evans,
302 St Vincent Street,
Glasgow,
G2 5RU

Dear Sirs,

Valuation Appeal Hearing: 3rd May, 2006
Subjects : Shop, 24/20 Graham Street, Airdrie, ML6 6BU
Appellants: Woolworths Plc

I refer to the above appeal which called before the Committee on 3rd May, 2006. The Committee have now reached a decision on the issue concerning this appeal.

In this case, prior to the hearing on 3rd May, 2006, there had been a formal withdrawal of the appeal by the Appellants' agents, Montagu Evans by email dated 20th April, 2006. Mr McRitchie of Montagu Evans appeared at the hearing on 3rd May and sought to have the appeal re-instated. Mr McRitchie explained to the Committee that within the firm of Montagu Evans, he was the only partner with rating experience and that he had one assistant. He further explained that this appeal and the negotiations with the Assessor's department concerning it had been dealt with by this assistant. The assistant had previously worked within the Assessor's department and although they had considerable rating experience, they lacked experience within private practice and in particular in conducting appeals having regard to clients' instructions. There had been negotiations between the Assessor and this assistant which had culminated in the Assistant advising the Assessor that he intended to recommend to the Appellants the withdrawal of the Appeal. The Assistant prepared a report for the Appellants and this was sent to them for their consideration and further instructions. This report had been issued without Mr McRitchie having had sight of it as he had been absent from his office for several days at that time. The Appellants having received the report and considered its terms called Mr McRitchie and advised him that they wished to persist in their appeal despite the terms of the report. This caused Mr McRitchie to look again at the case. He considered that the appeal had merit. He contacted Mr Robertson who was dealing with the matter on behalf of the Assessor and asked him to look again at the rental evidence in the appeal. He heard nothing further from the Assessor's office in this regard. He then contacted Mr Robertson who advised him that an email had been received from Mr McRitchie's assistant withdrawing the appeal. Mr McRitchie had been ignorant of this email. Mr McRitchie accepted that the email referred to by the Assessor had indeed been sent by his assistant. It also sought correctly to withdraw two other appeals. However, Mr McRitchie explained to the Committee that this had been done by the Assistant without authority and without following the proper

protocol which involved Mr McRitchie signing all correspondence which concluded any appeal. He asked the Committee to note the inexperience of the Assistant, the fact that the email had been sent via the Assistant's own computer, Mr McRitchie's view that the appeal had merit and that Montagu Evans were not in the habit of attempting to renege on agreements reached with the Assessor. He requested that in the circumstances that the appeal be re-instated.

Mr Coombe on behalf of the Assessor opposed the request to re-instate the appeal. He submitted to the Committee that this was a settled appeal where there had been negotiations between two qualified surveyors which had followed the usual procedure. After considering the Assessor's evidence, Mr McRitchie's assistant felt that the Assessor's valuation of the Appeal Subjects was reasonable and determined to recommend to the Appellants, the withdrawal of the appeal. Mr Coombe submitted to the Committee that if the appeal were to be re-instated, it would render the negotiation process unworkable and could potentially lead to an opening of the floodgates for all appeals which had been resolved in this way.

The Committee considered carefully all of the submissions made on behalf of the Appellants and the Assessor. The Committee were of the view that given the large volume of appeals with which the Assessor required to deal, he had to be able to rely on formal withdrawals being a final conclusion of an appeal. Further, this appeal and in particular the withdrawal of it had been by a professional agent. In these circumstances, the Committee were not prepared to re-instate the appeal.

Yours sincerely