IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG100790092

Sitting remotely using Microsoft Teams

Date: 10 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — offices and premises; price per m^2 in dispute; rental evidence; comparable assessments; appeal dismissed.

Before:
MR P BLYTHE-BARTRAM
MR A HUSSAIN

Between:

INTERNATIONAL TECHNEGROUP LIMITED — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:
1ST FLR 4 CARISBROOKE COURT, BUCKINGWAY BUSINESS PARK, SWAVESEY, CB24 4UQ
(the “subject property”)

Mr O Plumley from Ryan, representing the Appellant
Mrs K Cockhill for the Respondent

Hearing date: 23 September 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel found that the entry in the 2017 rating list is not unreasonable, and confirmed the rateable value (RV) of £34,000 with effect from 1 April 2017.

Introduction

3. This is a 2017 rating list appeal. 1st Flr 4 Carisbrooke Court, Buckingway Business Park, Swavesey, CB24 4UQ (the ‘subject property’) had been entered in the 2017 rating list as ‘offices and premises’ at £34,000 RV with effect from 1 April 2017. This was based upon an adopted price of £140.00 per m^2.

4. The challenge proposal was submitted by Altus Group (now Ryan) on behalf of International Technegroup Limited, and was received by the Valuation Officer on 29 March 2022. It had been made on the grounds that the RV shown in the rating list on 1 April 2017 was inaccurate. A revised RV of £26,250, based upon £108.55 per m^2 was proposed with effect from 1 April 2017.

5. The Valuation Officer issued a challenge case decision notice on 3 August 2023, which stated that, based upon the evidence and information available, the rating list entry was reasonable and there would be no change.

6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was received by the Tribunal on 30 October 2023.

7. Mr Plumley appeared on behalf of the appellant as both advocate and expert witness. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), he declared that he was instructed on a contingency based fee, and that he understood and accepted that his duty was to the Tribunal in giving his evidence, and that he would comply with this as well as the requirements of his professional body, regardless of whether or not the evidence supported the client’s case.

8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal’s rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial).

9. The panel therefore considered the “expert” evidence and attached such weight to it as it saw fit.

10. This statement of reasons is not, and does not purport to be, a full verbatim record of proceedings.

Relevant Law

11. Rateable value is to be determined in accordance with paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988, which provides:

    (1) The rateable value of a non-domestic hereditament none of which consists of domestic property and none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions—

    (a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;

    (b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic.

    (c) the third assumption is that the tenant undertakes to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.

12. In respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

13. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2017.

Discussion

14. The subject property comprises the first floor of a modern two-storey office building, constructed in 2002. It is located in Buckingway Business Park, south of the village of Swavesey. The present valuation of £34,000 RV is based upon a total area of 256.10m^2, and an adopted price of £140 per m^2.

15. On behalf of the appellant, Mr Plumley sought a reduction in the adopted price per m^2 from £140 to £108.55, based on his rental analysis of 1st Flr 1 Carisbrooke Court. He referred to the subject rent agreed in September 2018 which, he considered, demonstrated that the RV is excessive. For the Valuation Officer, Mrs Cockhill defended the present tone of £140 per m^2 with reference to a schedule of rental evidence and comparable properties.

16. Both parties had referred to the leading judgment of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141, which set out six propositions to be followed when considering the weighting of evidence. The rent on the subject property was considered to be the correct starting point but, where available, rents on similar properties were also to be taken into account. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

17. Taking the rent on the subject property as the starting point, the parties confirmed that it had been let in September 2018 on a new lease at a rent of £34,500 per annum. Mr Plumley provided an analysis at £127.41 per m^2, which, he contended, demonstrated that the adopted price of £140 per m^2 was excessive, given the rental growth from the AVD to 2018.

18. Mrs Cockhill highlighted that the rent had been agreed three and a half years after the AVD, during a period when rents had been reduced as a result of works to the A14. Those works had commenced in March 2017 and had been completed in 2021, and had caused much disruption to the access to the business park.

19. In the decision to attach little weight to the subject rent, the panel took into account the distance from the AVD, and the impact of the A14 upgrade works.

20. Mr Plumley submitted that the most pertinent evidence was drawn from the following rental transactions:

1st Flr 1 Carisbrooke Court

A new letting agreed at a rent of £37,270 per annum, effective from September 2015, analysed at £108.55 per m^2.

Gnd Flr 1 Carisbrooke Court

A new letting agreed at a rent of £39,523 per annum, effective from June 2016, analysed at £123.43 per m^2.

21. In response, Mrs Cockhill confirmed that, according to the records held by the Valuation Officer, the rent for 1st Flr 1 Carisbrooke Court had been agreed at £37,720, which analysed at £90.01 per m^2; the lease terms were unclear, and the rent appeared to be an outlier. Mrs Cockhill highlighted that the rent for Gnd Flr 1 Carisbrooke Court was 15 months after the AVD, and would have been affected by the A14 upgrade works.

22. The Valuation Officer provided the following rental evidence in support of the adopted price of £140.00 per m^2:

2 Carisbrooke Court

A lease renewal at a rent of £61,650 per annum, effective from 15 March 2014, analysed at £194.05 per m^2.

1st Flr, 5 Carisbrooke Court

A lease renewal at a rent of £38,000 per annum, effective from 3 December 2014, analysed at £139.88 per m^2.

Gnd Flr Unit A Trinity Court

A new letting at a rent of £32,000 per annum, effective from 20 February 2013, analysed at £180.57 per m^2. The rent was increased at review to £34,500 with effect form 1 March 2016, which analysed at £240.55 per m^2.

1st Flr Unit D Trinity Court

A new letting at a rent of £22,027 per annum, effective from 29 August 2014, analysed at £149.53 per m^2.

Gnd Flr Unit F Trinity Court

A lease renewal at a rent of £45,565 per annum, effective from 24 June 2015, analysed at £123.48 per m^2.

23. Mrs Cockhill acknowledged that a rent scheduled in respect of Bridge House, was a connected parties transaction; as such, less weight was attached to it.

24. In response to the Valuation Officer's rental evidence, Mr Plumley submitted that offices at Trinity Court commanded higher rents as this was a more modern and attractive building in a prominent position. While the panel acknowledged the differences outlined, it was relevant that all of the properties on Buckingham Business Park had been assessed in valuation scheme 316165 at £140 per m^2.

25. The panel heard from Mrs Cockhill that the 2017 rating list had now closed, and no adjustments had been made to the adopted price of £140 per m^2 for offices within the business park. There had been challenges made, but they were MCC appeals in respect of the A14 upgrade works.

26. In the proposed alteration of the adopted price from £140.00 to £108.55 per m^2, the appellant's representative had relied solely upon his analysis of the rent in respect of 1st Flr 1 Carisbrooke Court. However, the guidance from *Lotus and Delta* required consideration of all of the available evidence. In doing so, the panel held that the weight of the evidence presented demonstrated that the adopted price of £140.00 per m^2 for the subject property was not excessive. The panel attached most weight to the rental transactions closest to the AVD from Carisbrooke Court: 2 Carisbrooke Court, (£194.05 per m^2) and 1st Flr 5 Carisbrooke Court (£139.88 per m^2).

27. Furthermore, the panel was satisfied that a tone had been established, as the adopted price of £140.00 per m^2 had remained unchallenged throughout the life of the 2017 rating list.

Determination

28. In view of the above findings, the Tribunal concluded that the rateable value of the subject property was not unreasonable and therefore the appeal was dismissed.

Right of further appeal

29. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.

30. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions*" available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mr P Blythe-Bartram, Senior Member (Presiding)

Mr A Hussain, Senior Member

10 October 2025

Mrs L Horne
Clerk to the Tribunal
Date issued to the parties: 10 October 2025