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

Case No: CHG101054769

Sitting remotely using Microsoft Teams

Date: 20 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — factory and premises; appeal against the accuracy of the rateable value of the hereditament; appeal dismissed.

Before:
MR S C KAMALAN
MR A SHETH

Between:

PASTA FOODS LTD **Appellant**

- and -

MS K GILES
(VALUATION OFFICER) **Respondent**

Regarding:
PASTA FOODS, PASTEUR ROAD, GREAT YARMOUTH, NR31 0DW
(the "subject property")

Mr M Webb (instructed by Colliers International), for the **Appellant**
Ms N Awoyokun for the **Respondent**

Hearing date: 23 September 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The Tribunal panel made no change to the rating list entry in respect of the subject property.

Introduction

3. This appeal has been brought in respect of Pasta Foods, Pasteur Road, Great Yarmouth, NR31 0DW, which entered the 2017 rating list as 'factory and premises', at £176,000 Rateable Value (RV) with effect from 1 April 2017.

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

Background

5. The subject property was described as a typical factory site predominantly built in the 1970s with some modern extensions. The site has three main buildings, one detached and two together.

6. The RV of the hereditament was set at £176,000 with effect from 1 April 2017. At the check stage, this was reduced to £150,000 following information submitted by the ratepayer's representative. However, after a property inspection, the Challenge decision reinstated the RV to the original compiled list figure of £176,000 RV, effective from the same date. The valuation was based on a price of £19.50/m^2.

7. The Valuation Officer stated that, due to the ratepayer providing inaccurate information at the check stage, regulation 14(7) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 did not apply. As a result, the correction was implemented from the start of the rating list. This point was not contested by the Appellant's representative during the hearing.

8. In the original proposal, the Appellant sought a reduction in the RV to £122,000. This was later revised to £146,000 RV, based on a 15% end allowance for the fragmented nature of the site and the argument that the hard-surfaced land included in the assessment should carry no value, as it was solely used for essential access, circulation and loading activities.

9. The evidence submission before the panel included all documentation disclosed and exchanged during the challenge process. The appeal was scheduled for a hearing on 2 December 2024, and prior to the hearing, the Appellant's representative submitted additional evidence, which the Valuation Officer accepted without objection.

10. Mr Webb appeared on behalf of the Appellant in the role of expert witness. He confirmed that neither he nor his firm were acting on a contingency fee basis.

11. Ms Awoyokun appeared on behalf of the Valuation Officer in the dual role of advocate and expert witness.

Preliminary issue

12. On 13 August 2025, the Appellant's representative submitted an application to admit further evidence, which Ms Awoyokun did not oppose. However, a subsequent application to admit late evidence was made on 17 September 2025, to which an objection was raised. This application was reviewed by Mr Kamalan, who approved the inclusion of the evidence. Ms Awoyokyun was offered the opportunity to postpone the hearing to allow time for a response but confirmed her willingness to proceed with the hearing as scheduled the following day.

Relevant Law

13. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant responsible for all rates, taxes, repairs and insurance. In respect of the 2017 rating list, the Rating Lists (Valuation Date) (England) Order 2014 requires the rental levels to be taken on 1 April 2015, the antecedent valuation date (AVD). In respect of the subject appeal, the material day is 1 April 2017.

Discussion

14. The panel needed to consider whether any allowance should be made for the site's fragmented nature, and whether the hard-surfaced areas should be assigned a value.

15. It was not disputed that the site was fragmented, Mr Webb argued that the fragmentation allowance is not dependent on location, but rather on the specific characteristics of each site. He maintained that the absence of an allowance in the previous rating list had no relevance to the 2017 list. To support his position, he referred to comparable sites, including DAR Lighting, Wildmere Road, Banbury, which had received a 5% fragmentation allowance in both the 2010 and 2017 lists. However, following an appeal, a 15% allowance was later agreed by consent order. Mr Webb stated that the DAR Lighting assessment was very similar in both size and layout to the appeal property.

16. Ms Awoyokun stated that properties within this specific valuation scheme are valued in relation to one another, using rental evidence. Allowances are applied to properties that differ from the beacon properties, based on a basket of rents. Where a property has a particular advantage or disadvantage, an allowance is made. She stated that layout considerations are not separately accounted for through allowances but are implicitly reflected in the rents and price per m^2. She further argued that within the valuation matrix, fragmentation is not specifically recognised for larger units, which are typically composed of multiple smaller units.

17. The Valuation Officer had relied on three properties in Great Yarmouth which had been valued in the same valuation scheme and where no explicit allowance for fragmentation had been applied despite them having multiple buildings.

18. Mr Webb referred to Richards Dry Dock and Engineering Ltd, Southtown Road, Great Yarmouth. Since the submission, the Valuation Officer had issued a decision notice, upholding the challenge to the RV. This property had been one of the comparable properties relied upon by the Valuation Officer in the decision notice. As a result, the RV was reduced, and a 10% fragmentation allowance was applied.

19. Ms Awoyokun stated that no allowance had been applied to Richards Dry Dock at the time the decision regarding the subject property was issued. However, she stated that although

the challenge for Richards Dry Dock was well founded, this was due to the Valuation Officer correcting an error. Therefore, she argued that the outcome of this case should not be relied upon for this appeal.

20. Mr Webb also referred to East Point, Parkway, Harlow, an industrial property assessed with a 12.5% fragmentation allowance. The site comprised five buildings arranged in two terraces with internal access. Although more modern, it was considered comparable in nature. The panel in that case, concluded that evidence supporting fragmentation allowances was not location-specific and agreed to a 12.5% allowance, despite no such allowance being applied in the previous rating list.

21. Mr Webb argued that the Valuation Officer selectively relied on three assessments without allowances from a total of 45 within the scheme, despite there being 10 assessments that included allowances ranging from 5% to 20%. Ms Awoyokun acknowledged that some properties within the scheme had allowances but stated these were not necessarily related to fragmentation. However, the panel noted that no specific evidence of this had been presented by Mr Webb to support this claim, and it was not persuaded by the evidence presented that an allowance for fragmentation was warranted in respect of the subject property.

22. The panel then considered the second area of dispute. Mr Webb stated that, typically, industrial sites have a 50/50 ratio of building coverage to land. However, the buildings on the appeal property covered 63% of the site, which he regarded as excessive. He argued that the entire land area was necessary for safe access and egress, loading and unloading, and general circulation. Based on the comparable properties he presented, he maintained that the land should be assigned a nil value. To support his position, Mr Webb submitted a site plan indicating the location of the land in question, along with examples of comparable properties where similar land had been excluded from the valuation.

23. During the hearing, it was confirmed that the area Mr Webb referred to as hard-surfaced standing was identified in the valuation as ‘Lorry Park’. This area measured 1,150m^2 and was valued at £1.50/m^2, amounting to £1,725. The second area in dispute was listed as ‘R/O Covered Way’, measuring 619m^2 and valued at £4.50/m^2, amounting to £2,786. Together, these areas had a combined value of £4,511. Mr Webb argued that this amount should be deducted from the valuation, as there was no surplus land at the site. He maintained that the additional value attributed to these areas should be removed.

24. Ms Awoyokun stated that she had visited the site and identified the relevant areas on the provided site plan. In her view, the two areas referenced by Mr Webb had been appropriately assessed. She stated that the first area was used by the Appellant as a lorry park, whilst the second served as a covered walkway connecting the car park to the office. Additionally, she pointed out that there were other sections of land on the site that had not been separately assessed.

25. Regarding the second issue, the panel was not convinced that the Valuation Officer had made an error in separately assessing the lorry park and the covered walkway, as these were distinct features of the site.

26. After fully considering the merits of the respective arguments, the panel found that the adjustments sought by Mr Webb should not be made.

Determination

27. In view of the above findings and conclusions, the Tribunal was not satisfied that any reduction in the rating list was warranted. The appeal was therefore dismissed.

Right of further appeal

28. 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.

29. 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 S C Kamalan, Senior Member (Presiding)

Mr A Sheth, Senior Member

20 October 2025

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 20 October 2025