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

Case No: CHG101058693

Sitting remotely using
Microsoft Teams

Date: 4 July 2025

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*2017 Rating List Appeal: Local Government Finance Act 1988; Factory and Premises; Correct main space rate to be applied; Valuation Scheme; Property Refurbishment and Renovation; 2010 Rating List Agreement; Appeal dismissed.*

**Before:**
**MR A HUSSAIN**
**MR G MCGILL**

**Between:**

**NOV PROCESS & FLOW TECHNOLOGIES UK LIMITED** **Appellant**

**- and -**

**AMANDA HITCHINGS**
**(VALUATION OFFICER)** **Respondent**

**Regarding:**
**NOV PROCESS & FLOW TECHNOLOGIES UK LTD, GREENGATE, MANCHESTER, M24 1SA**
(the “subject property”)

**Mr O Scorer**, from Ryan Property Tax Services Ltd representing the Appellant
**Mr D Lewis** representing the Valuation Officer

Hearing date: 6 June 2025

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**DECISION AND STATEMENT OF REASONS**

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## Decision

1. The appeal is dismissed.

2. The Tribunal Panel determined the subject property's existing assessment of £1,220,000 Rateable Value (RV), with effect from 1 April 2017 was not unreasonable.

## Introduction

3. This appeal had been brought in respect of the following: Nov Process & Flow Technologies UK Ltd, Greengate, Manchester, M24 1SA, which was entered in the 2017 Rating List as Factory and Premises at £1,220,000 Rateable Value (RV), with effect from 1 April 2017.

4. The appellant's challenge to the Valuation Officer (VO) was made on 5 May 2023. The appeal to this Tribunal was made on 18 December 2024, following the VO's decision notice of 1 November 2024, that the subject property's Rateable Value would remain unaltered. The material day in this appeal is 1 April 2017.

5. The subject property is a factory and premises situated in Greengate, Middleton, Manchester, in close proximity to junction 21 of the M62 motorway. The subject property comprises a large production facility, with steel trussed roof and stanchions. It was constructed in the period 1919 to 1938. The space was refurbished around 2015, with the Respondent stating that production space was brought back into the assessment following three main phases of work at significant capital cost. The total area of the subject property stands at 40,826.40m$^2$.

6. Mr Scorer was appearing on behalf of the appellant as advocate and expert witness. Therefore, it was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with Mr Penny's obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in Gardiner & Theobald LLP v David Jackson (VO) [2018] UKUT 0253 (LC). He confirmed that he was representing the appellant at the hearing on a contingency fee basis, declaring that he understood and accepted that his duty was to the Tribunal in giving his evidence and 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.

7. The panel have accepted this on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and is 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). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

8. The hearing was held remotely on Microsoft Teams.

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

## Background

10. The appellant sought a reduction in the RV of the subject property to £1,010,000, on the basis that the unadjusted rate (UAR) of £30.50/m$^2$ was excessive and that it should be

reduced to £25.00/m$^2$. The appellant's representative confirmed this to be the only outstanding dispute in this appeal.

**Preliminary issue**

11. The Tribunal Business Arrangements provide that a hearing will normally take place before a panel of two members of the Tribunal, including at least one Senior Member. However, paragraph 11 of those Arrangements also provide that a Senior Member may sit alone to avoid postponing the hearing where a second panel member is unable to sit for any reason.

12. On the day of the hearing, unfortunately due to unforeseen circumstances, the second panel member originally booked to hear the appeal was unable to sit. Mr Hussain as a Senior Member was authorised to hear and determine this appeal alone. The representative for the appellant requested the appeal be adjourned so that it could be heard by two members.

13. A replacement member, Mr McGill was available to sit in the hearing. There was a short adjournment to allow Mr McGill to familiarise himself with the case and review the case papers. Both parties raised no objections to Mr McGill sitting with Mr Hussain to hear the appeal.

14. To assist, the representatives for both parties were requested to refer the panel to the relevant pages within the case submissions whilst making their oral submissions.

**Relevant Law**

15. The appeal hereditament must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). The date of the hypothetical rent was 1 April 2015, the Antecedent Valuation Date (AVD). Matters that affect the physical state or enjoyment of the property or the locality were to be taken as at 1 April 2017 for this appeal.

**Discussion**

16. In arriving at its decision, the panel considered whether the current UAR applied to the appeal property's assessment was unreasonable. Mr Scorer sought a reduced UAR of £25/m$^2$ after having regard to his submissions and evidence, whereas Mr Lewis supported the existing UAR of £30.50/m$^2$.

17. The panel was aware that the Lands Tribunal judgment in Lotus and Delta v Culverwell (VO) and Leicester City Council [1976] RA 141 provided authoritative guidance on the weight to be attached to rental and assessment evidence. This case had established six propositions that gave clear guidance to be followed when assessing rateable value. Bearing these six propositions in mind, the panel acknowledged that the rent on the subject property, where available, was considered to be the correct starting point and consideration to how that rent compared to the statutory definition of rateable value. The rents on similar properties were also considered and assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

18. The appellant owned the freehold of the appeal property, therefore there was no rental evidence available in respect of it, for the panel to consider. The panel therefore considered

the evidence presented by both parties, including the assessment evidence in respect of comparable properties.

19. The subject property sits within Valuation Scheme 392414, which is applicable to "*Large Industrial properties (over 20,000m$^2$) within North West. Liverpool and Manchester Group offices."* The subject property was stated to have the highest UAR value by far within this scheme, of £30.50/m$^2$, with the appellant stating that the remaining scheme comparable properties of similar size had UAR values ranging from £14.00/m$^2$ to £16.00/m$^2$.

20. The appellant contended that the UAR for the subject property was not in line with assessments on comparable properties in the locality, considering the differences in the physical attributes between the properties, regarding the valuation of the subject as extreme, unfair and unreasonable. The appellant's submission stated that the approach to valuation by the respondent makes no reflection whatsoever of the age of the property, assuming that the whole property is built in 2015 and so it does not align with the scheme of valuation comparatively.

21. The respondent acknowledged the highest UAR value within the scheme was for the subject property, This was stated to be due to refurbishment work which greatly differentiates the subject property from its peers, including the adjacent property known as Express Gifts Limited, Greengate, a comparable property located within the same industrial site, on which the appellant relied.

*22.* The panel noted that reference had been made to an article from the Manchester Evening News dated 24 May 2012, which wrote "*Pump manufacturer NOV Mono today confirmed its move to a former BAE Systems site, with its US parent pledging to invest £24m over three years"*

23. The respondent's case also stated that matters about the refurbishment of the subject property were discussed, following an inspection on 30 November 2017. This resulted in an Agreement dated 2 July 2018 in respect of the 2010 Rating List entry, with the UAR set at £30.50/m$^2$ following the upgrade works. The appellant's submission also referred to the 2005 Rating List UAR value of £15.75/m$^2$, prior to the 'uplift'. The refurbishment work, according to the respondent, had significantly altered the fabric of the subject property due to the quality of the appellant's market leading production operation,

24. The appellant commented that the exterior envelope of the subject property had been replaced, however the original framework of the property remained. He accepted that there would need to be an uplift to reflect the refurbishment work, stating that the proposed UAR of £25.00/m$^2$ was significant, adding that the existing UAR of £30.50/m$^2$ was not reasonable, as it placed the value of the subject property in line with modern comparable properties, which it was not.

25. Photographs had been provided by both parties, which assisted the panel. These included external and internal images of the subject property as well as images during the refurbishment work. In addition, photographs of comparable properties were also submitted.

26. To support his case, the appellant had submitted information about the assessments of properties considered comparable, which signified that the existing UAR of £30.50/m$^2$ was excessive and should be reduced to £25.00/m$^2$. Details of five properties, all shown as Factory and Premises within Valuation Scheme 392414 were provided, all in excess of 20,000m$^2$ in size, with three similar in size to the subject. One of these five properties is

located on the same site as the subject property with the others located in Wigan, stated to be a distance away from the subject. The four properties in Wigan were said to date from the 1930's, with the 'on-site' property, known as Express Gifts Limited stated to be a 1940's construction, with an addition from the 1990's. The panel noted that the assessment for Express Gifts Limited comprised two Survey Units, with the older Survey Unit valued at a UAR of £14.50/$m^2$, and the more recent Survey Unit, which accounted for 7.5% of its total area, valued at £30.00/$m^2$. The respondent asserted that the quality of the refurbishment and renovation of the subject property put into context the existing UAR of the subject property, when considering the UAR value of the 1990's survey unit at Express Gifts Limited, with the respondent arguing that the costs of the works between 2012 and 2015 would have added significant value to the subject property, and to a greater extent than that added in 1990 to Express Gifts Limited.

27. Information about four comparable properties within the immediate locality was provided by the appellant. These were all properties, built between 1971 and 1995, from different valuation schemes. The smallest property, Mantra Learning Group, Greengate which was approximately 9% of the size of the subject, had the smallest UAR value of £25.00/$m^2$. The property at Unit 17, Broadgate had the highest UAR value, at £38.50/$m^2$ however this too, at 4,475.53$m^2$, was significantly smaller in size than the subject property. The larger two properties within the immediate locality, were markedly less than half the size of the subject property, built in 1990 and 1971, with respective UAR values of £33.25/$m^2$ and £22.00/$m^2$.

28. In arriving at a decision, the panel gave regard to and deliberated about the submissions and evidence presented by both parties, The panel deemed that the onus was on the appellant to evidentially demonstrate that the Rateable Value for the subject property was excessive, such that it necessitated a reduction. The panel was not convinced that the documentary and oral evidence demonstrated this. The quality and extent of refurbishment and renovation to the subject property was exhibited by the photographic evidence. As a property of better quality than others within the same Valuation Scheme it was fair and acceptable that the subject property had the highest UAR within the scheme. With a UAR of £30.50/$m^2$ agreed in respect of the 2010 Rating List, the UAR of £30.00/$m^2$ for the more modern part of Express Gifts Limited, and the comparable properties within the locality not considered to be persuasive, the panel was not satisfied that an uplift resulting in a UAR less than £30.50/$m^2$ should be applied.

## Determination

29. In view of the above findings and conclusions, the panel was satisfied that the subject property's current assessment in the 2017 Rating List from 1 April 2017 at a Rateable Value of £1,220,000 was not unreasonable. Accordingly, the appeal was dismissed.

## Right of further appeal

30. 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.

31. 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 A Hussain, Senior Member (Presiding)

Mr G McGill, Senior Member

4 July 2025

Mr R Patel
Clerk to the Tribunal
**Date issued to the parties:** 4 July 2025