IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A RATING LIST APPEALS

Case No: CHG101069809
CHG101069803

Sitting remotely using
Microsoft Teams

Date: 11 November 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — two appeals for the same hereditament; superstore and premises; appeals against the accuracy of the rateable value of the hereditament; price to be adopted; value of temporary portable building; compiled list appeal dismissed; secondary appeal allowed-in-part.

Before:
MS L S MARSHALL
MS J GITTENS

Between:

CENTRAL ENGLAND CO-OPERATIVE LIMITED **Appellant**

- and -

LUCY FORMELA-OSBOURNE
(VALUATION OFFICER) **Respondent**

Regarding:
CO-OP & FILLING STATION, STATION STREET, ATHERSTONE, CV9 1DB
(the “subject property”)

Miss S Nicholls (instructed by Colliers International) for the **Appellant**
Mr P Opara for the **Respondent**

Hearing date: 3 November 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The compiled list appeal was dismissed. The secondary appeal was allowed-in-part.

2. The Tribunal panel made no change to the rating list entry in respect of the subject property from 1 April 2017. However, it determined a revised rateable value of £440,000 with effect from 30 November 2020.

Introduction

3. These appeals had been brought in respect of Co-Op and Filling Station, Station Street, Atherstone, CV9 1DB. The property was entered into the 2017 rating list as ‘superstore and premises’, with a rateable value (RV) of £437,500 with effect from 1 April 2017. There was a revised RV of £447,500 with effect from 30 November 2020, with the valuation including the addition of a portable building.

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeals had been made to this Tribunal on the grounds that the rateable value (RV) for the appeal property was not reasonable.

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

Background

6. The subject property consists of a superstore and a filling station, which were occupied by the Appellant at the time of the appeal and subsequently occupied by Tesco since 2023. The site includes a single-storey retail building and a single-storey filling station, both constructed from brick. Situated near the train station, the property was built in 1998 and had a total area of 2,435m^2.

7. The RV for the hereditament with effect from 1 April 2017 was £545,000 and £555,000 with effect from 30 November 2020. This was based on a price of £210/m^2, and the addition of a petrol forecourt and shop at a value of £37,726. The RV from the later date included the addition of a portable building, which had been attributed a value of £8,000.

8. In the proposal, the Appellant’s representative initially sought a reduction to £375,000 RV in respect of both appeals. This was based on a price of £140/m^2 and no addition for the portable building.

9. As a result of the Challenge, the Valuation Officer had reduced the RV to £437,500 with effect from 1 April 2017 and £447,500 RV with effect from 30 November 2020. This was based on a reduced price of £165/m^2. The figure attributed to the portable building remained at £8,000.

10. The Appellant’s representative revised their figure and was seeking a reduction to £390,000 RV with effect from 1 April 2017 and £392,500 RV with effect from 30 November 2020. This was based on a price of £145/m^2 in respect of both appeals and the portable building being valued at £2,244 from 30 November 2020.

11. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included comparable assessment evidence and its analysis, and photographs.

12. Miss Nicholls appeared on behalf of the Appellant as both advocate and expert witness. She stated that she was acting as an expert witness on a fixed fee and was acting as advocate on a performance related basis. Nonetheless, she stated that, in her capacity as an expert witness, her responsibility was to the Tribunal.

13. The panel accepted this expert witness evidence on the above basis, as 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 in England). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

14. Mr Opara for the Valuation Officer, also appeared in the role of advocate and expert witness.

15. As part of their induction training, a new Tribunal member was observing proceedings. It was explained to the parties that they would not take part in the decision making process and would not be accompanying the panel in the retiring room but would simply observe for training purposes. Neither party raised any objection to this.

Relevant Law

16. 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 first appeal, the material day is 1 April 2017. The material day in respect of the second appeal is 30 November 2020.

Discussion

17. In the original proposal, the Appellant contended that the portable building was not present. However, they subsequently acknowledged that it was indeed on site but was removed sometime in December 2022. The remaining matters for the panel to determine was the appropriate price/m^2 for the subject property in relation to both appeals, and the valuation of the portable building as of 30 November 2020.

18. In the cases under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

19. The starting point for consideration was the actual rent passing on the appeal hereditament. As the property was held on a freehold basis, no rental evidence was available.

20. No comparable rental evidence had been provided by either party. Instead, the parties relied on comparable assessment evidence.

21. Firstly, Miss Nicholls referred to other food stores in Atherstone. There was an Aldi store directly opposite the subject property, which had been built in 2006. It had been assessed at £130/m^2 in the 2010 rating list and £135/m^2 in the 2017 rating list. However, due to its smaller size of 1,193m^2 she considered that it would attract a different market, and she therefore placed limited weight on it.

22. Looking at other comparable assessments in the locality, Miss Nicholls referred to Lidl, Hinckley Road, Nuneaton which she considered to be the most relevant comparison. The purpose-built store, constructed in 2017, was a similar size at 2,485m^2 and was located approximately 6.2 miles away. She argued that this was a more modern building, having been built approximately 20 years after the subject property, and was better located in the larger town of Nuneaton which had a larger catchment area. This store was located in a town with a population of 125,000 and had five supermarkets, equating to roughly 25,000 people per store. In contrast Atherstone and nearby Mancetter had a combined population of just over 11,000 with only two food stores, equating to about 5,500 people per store. It was initially valued at £165/m^2 and was later agreed at £155/m^2. She argued that the subject property could not be valued higher than this. Mr Opara contended that the store in Nuneaton faced greater competition due to the presence of both a Sainsburys and an Aldi on the same road. He also cited Bedworth, which had an Aldi and Tesco Extra, further increasing the competition in the area.

23. Miss Nicholls also referred to the other supermarkets in Nuneaton. A smaller Aldi and Lidl (measuring 1583m^2 and 1323.84m^2) had been agreed at £145/m^2 and £135/m^2, but due to their size and market differences, she placed little weight on them. Similarly, the larger stores of Asda and Sainsburys were less useful due to their size difference, measuring 9,634m^2 and 5,146m^2. These had now been agreed at £200/m^2 for Sainsburys and £170/m^2 for Asda.

24. The Appellant's representative also referred to two assessments in Solihull, both relating to stores constructed in November 2019. The first was a newly built Aldi on Homer Road, measuring 2,698m^2, which had been agreed at £177.50/m^2. The second was a Lidl store located on Stratford Road in Shirley, which was slightly smaller at 2,133m^2 and had been agreed at £160/m^2. Miss Nicholls argued that these stores were more modern and situated in superior locations, with a more affluent demographic, however as they were further away she considered that these stores were less comparable to the subject property than the Lidl in Nuneaton.

25. Mr Opara stated that he had looked at stores of similar size in towns with similar populations. He referred to a Tesco and petrol filling station in Northfield Road, Southam, built in 2010 and measuring 2,970m^2. In the 2017 rating list, its price was reduced from £190/m^2 to £185/m^2. Southam, with a population of around 8,000, is served primarily by this Tesco, facing limited competition from a smaller 359m^2 Co-op store. The second property he referred to was Morrisons in Coleshill, built in 2012 with a size of 1,763m^2. Coleshill has a smaller population of around 6,900 people and experiences stronger competition from an Aldi store measuring 1,662m^2. The price for Aldi had increased from £135/m^2 to £150/m^2. He stated that these stores were of a similar size in towns with similar populations with lots of competition from Aldi. Miss Nicholls considered that Coleshill was a more affluent area and the comparable evidence referred to by Mr Opara was less helpful, as the store was situated approximately an hour away and she considered that it was not disadvantaged by competition directly opposite, like the subject property.

26. The panel considered that the subject property should be valued at a higher rate than the Lidl in Nuneaton, which was valued at £155/m^2, because it benefited from a petrol station, which the panel considered was significant. Tesco in Southam was similar to the subject property, although situated an hour away, it was in a similar area with similar population and a petrol station. The panel considered that it gave an indication of value in a similar level of competition, demographic and population. It considered that it should not be valued as high as Tesco at £185/m^2 because it was more modern. On that basis, it considered that £165/m^2 for the subject property was not unreasonable.

27. The panel turned its attention to the second issue, which concerned a portable building located on the car park in 2020. Unfortunately, there was no photograph of the building available to assist the panel, as it had been removed prior to the Challenge. However, an aerial image of the car park showed a rectangular structure positioned at the edge, away from the main store. Miss Nicholls stated that the building had been used temporarily for funeral care operations during the increased demand caused by the COVID-19 pandemic.

28. The Valuation Officer had valued the portable building as a 'Yorkon' type unit at £8,000. Mr Opara referred to the relevant section of the rating manual. He also suggested that the building was of a higher specification than a standard steel container, being used for funeral care, rather than storage.

    Section 5a; Valuation of all property classes: Hypermarkets and superstores of the rating manual.

    Appendix 2 – Superstore separate let out guidance where under the subheading Ground floor retail units – "The value applied to a retail unit will vary depending upon whether it is Exit Side (in front of the tills) or Store Side (rear of the tills). Any lock up units which front onto the street are valued on the local tone. Yorkon type units occupied by shoe repair/key cutters for example outside the main building are valued at £6,500 for 2010 and £8,000 for 2017."

29. Miss Nicholls had used the Valuation Office Agency (VOA) cost guide to propose a figure of £2,244. She stated that the valuation for the portable building was listed under the 'additional features' section of the valuation. She had referred to the VOA cost guide, as she didn't have the full details of the building, and had used the highest value she could find for a portable building, which was £51,000. She had used a mini contractor-based valuation and applied the statutory decapitalisation rate of 4.4% to convert the cost to a rental value, resulting in her proposed figure of £2,244. She argued that the rating manual should be treated as guidance rather than definitive.

30. Having considered all the evidence, the panel was not persuaded that the price of £165/m^2 was unreasonable. However, the panel was more persuaded by the calculations of the Appellant's representative in respect of the portable building, as she had been able to demonstrate the basis of her calculation, particularly in the absence of more specific information about the building.

Determination

31. In view of the above findings and conclusions, the first appeal was dismissed. However, the panel determined that the RV in respect of the subject hereditament with effect from 30 November 2020 was unreasonable, and that a price of £2,244 for the portable building was more appropriate. The panel calculated the revised valuations as shown below. The Appellant's representative had been seeking a revised RV of £392,500 with effect from 30

November 2020, however the revised figure of £440,000 RV was calculated based on there being no change to the unadjusted rate of £165/m^2.

Hereditament Address					
CO-OP & FILLING STATION, STATION STREET, ATHERSTONE, WARWICKSHIRE, CV9 1DB					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Range of Floors	All Main Areas	2435.30	£165.00	£401,825
Additional					
	Portable Building				£2,244
	Petrol Station				£37,726
Total Value:					£441,795
Rateable Value:					**£440,000**
With effect from 30 November 2020					

32. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2017 Rating List entry in respect of Co-Op and Filling Station, Station Street, Atherstone, CV9 1DB to £440,000 RV with effect from 30 November 2020. The Valuation Officer must comply with this Order within two weeks of the date of its making.

33. The Appellant is entitled to a full refund of one of the fees paid in respect of the subject hereditament in accordance with regulation 13E(a)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

34. 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.

35. 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/.

Ms L S Marshall, Senior Member (Presiding)

Ms J Gittens, Senior Member

11 November 2025

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 11 November 2025