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

Case No: CHG101071150

Sitting remotely using Microsoft Teams

Date: 24 February 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — shop and premises; price per m^2 in dispute; comparable hereditament; double unit allowance; masking/pillar allowance; appeal dismissed.

Before:
MRS M CHAGGAR
PROF P CATTERALL

Between:

GREENHALGHS CRAFT BAKERY LTD — **Appellant**

- and -

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

Regarding:
17-19 BRACKLEY STREET, BOLTON BL4 9DS
(the "subject hereditament")

Mr K Batty from Ken Batty Chartered Surveyors for the Appellant
Miss D Pluta for the Respondent

Hearing date: 10 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal was dismissed.

2. The Tribunal confirmed the Rateable Value (RV) for 17-19 Brackley Street, Bolton BL4 9DS, (hereafter, known as the subject hereditament) of £21,250 with effect from 1 April 2017.

STATEMENT OF REASONS

Introduction

3. This appeal related to a 2017 Compiled Rating List appeal. The subject hereditament had been entered into the 2017 Rating List as a ‘shop and premises’ at an RV of 21.250 with effect from 1 April 2017.

4. A Check was submitted on 7 February 2023 and completed on 15 February 2023. A Challenge proposal was then submitted on 7 June 2023. The Challenge was made on the grounds that the assessment of the subject hereditament did not include any allowances to reflect issues relating to its shape and size, its configuration as a double unit, and the masking of an area within the hereditament.

5. The Valuation Officer issued a Challenge decision notice on 9 November 2023, which stated that based upon the evidence and information available, the existing RV of the subject hereditament was considered to be reasonable and no amendment would be made to its assessment.

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 was not reasonable. The appeal was received by the Tribunal on 21 November 2023.

7. Both Mr Batty for the Appellant and Ms Pluta for the Respondent, presented in a dual role capacity 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), Mr Batty confirmed that he was instructed on a contingency fee basis. He declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this as well as the requirements of his professional body, regardless of whether the evidence supported the client’s case.

8. The panel accepted this expert witness evidence 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).

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

Background

10. The subject hereditament was a shop and premises built circa 1910. It was originally two inner-terraced domestic dwellings that were subsequently converted into a single retail unit,

resulting in a double-fronted layout. The building was of brick construction, with a rendered front elevation, beneath a pitched slated roof. It was located on Brackley Street in Farnworth Town Centre, within an area characterised by a mix of residential properties and tertiary retail uses.

11. Mr Batty was of the opinion that a 5% allowance should be applied to reflect the hereditament’s size and shape, a further 5% allowance for its configuration as a double unit, and an additional 5% allowance for masking. He had originally sought a revised RV of £19,000. However, during the hearing, Mr Batty confirmed that he had revised his proposed RV to £19,750 from 1 April 2017, following consideration of the correct masking area.

12. Miss Pluta contended that the subject hereditament did not suffer any disadvantages in relation to masking. She further argued that being double-fronted did not automatically warrant the application of an allowance. However, she noted that a 5% allowance had already been applied to reflect the size of the hereditament. Accordingly, Miss Pluta considered the existing RV of £21,250 to be correct.

Relevant Law

13. Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999 provided the statutory definition of rateable value which was as follows:

> 2(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.

14. 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 AVD of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841). This common date was used to ensure that every property was treated in a consistent way.

15. The subject 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).

16. The actual date of valuation is 1 April 2015, this being the AVD. As also noted above matters that affect the physical state or enjoyment of the hereditament or the locality were to be taken as at 1 April 2017, the material day for this appeal. When assessing the RV of any hereditament, rating law also requires that it must be assumed to be ‘vacant and to let’, and

in the state set out in paragraph 2(7) of Schedule 6 to the Act, in relation to both its physical nature and mode or category of use.

Case Law

17. Case law detailed within the submissions were:

    (a) *Lotus and Delta v Culverwell (VO) & Leicester City Council,* [1976] RA 141
    (b) *Marks Trustees of TN Marks (Dec'd) v Grose (VO)* [1995] R.A.
    (c) *K Shoe Shops Ltd v Hardy (VO) and Westminster City Council* [1983] RA 26LT RA 141 FW Woolworth & Co v Peck (VO) 1967 LT RA 365

Discussion

18. The panel considered Mr Batty's contention that allowances should be applied to the assessment of the subject hereditament to reflect its configuration as a double unit, size and shape and masking area.

19. Mr Batty stated that, in his experience, where a hereditament consisted of a double unit, the Valuation Officer would usually apply a 5% allowance. However, Miss Pluta explained to the panel that the application of such an allowance depended on several factors, including the hereditament's size and location. She clarified that an allowance for a double-unit layout was not applied automatically; rather, it was a discretionary judgement based on the specific circumstances of each case.

20. Mr Batty directed the panel to the comparable hereditaments at 45 Brackley Street, 31–33 Nevill Street, and 226 Hesketh Lane, all of which had received allowances due to their double-unit configuration. Miss Pluta confirmed that these comparables had been granted allowances of 5% and 7.5% for size. She further advised the panel that each of these hereditaments was larger than the subject property.

21. When considering the allowances requested in the assessment of the subject hereditament, the panel acknowledged that any adjustments must relate directly to the specific characteristics and shortcomings of the subject hereditament itself. Consequently, allowances applied to other hereditaments, where they reflected circumstances unique to those properties, were not regarded as relevant or persuasive in determining the appropriate assessment for the subject hereditament. The panel noted from the photograph of the exterior of the subject hereditament that it features a single double window, and that the entrance has been widened by incorporating part of the adjoining unit, rather than consisting of a standard single doorway. Accordingly, the panel concluded that no allowance was required on the basis that the subject hereditament formed a double unit.

22. Mr Batty referred the panel to the masking area within the subject hereditament. Initially, the disputed areas were understood to fall within both Zone A and Zone B. However, during the hearing, Mr Batty stated that he had revised the masked areas in terms of size. With regards to Zone A, he had confirmed the area of masking to be 0.57 m, as documented on the plan and the area within Zone B, he amended to 0.58 m. As a result of this reduced masking area, he requested that his proposed RV be adjusted to £19,750. Mr Batty maintained that any property affected by masking should receive an allowance to reflect the resulting disadvantage.

23. The panel then considered whether an allowance was justified to reflect the presence of pillars, any masking effect, or any fragmentation within the Zone A and Zone B areas of the subject hereditament. As no rental evidence had been submitted to demonstrate that the presence of pillars had any impact on rental value for retail premises in this location, the panel turned its attention to the photographs (external photographs only) and plans before it. These showed that column within Zone A, at the front of the shop from the pavement could be seen. However, the panel found that the pillar did not interfere with the display window or limit how it could be used, nor did it create any fragmentation of the sales space. The evidence suggested that goods could be displayed without constraint and customers could circulate throughout the shop without impediment. The panel was therefore not persuaded that a hypothetical tenant would offer, or that a landlord would accept, a reduced rent for this feature that had no material impact on the property's usability.

24. In relation to Zone B, the panel determined that no allowance for masking was justified. This was because the appellant had carried out the shop fit-out, including installing a partition that created the masked area within Zone B. Given the panel's findings for both Zone A and Zone B, it concluded that no masking allowance was warranted overall.

25. In respect of the allowance for shape and size, Miss Pluta stated that a 5% allowance had already been applied for size. The panel considered that this allowance would also take into effect the shape of the subject hereditament.

Conclusion

26. In view of the above findings and conclusions, the panel found an allowance for size had already been applied to the assessment of the subject hereditament. If it was to grant a further 5% allowance for shape and size, this would be double counting. The panel also found that an allowance for masking or being a double unit was not appropriate in relation to the subject hereditament. Therefore, the appeal was dismissed.

Right of further appeal

27. 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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

28. 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/.

Mrs M Chaggar, Senior Member (Chair)
Prof P Catterall, Member

24 February 2026

Ms R Muller
Clerk to the Tribunal
Date issued to the parties: 24 February 2026