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

Case No: CHG101071705

Sitting remotely using Microsoft Teams

Date: 5 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List Appeal: Local Government Finance Act 1988; Shop and Premises; Request for Allowance for Shape; Reduction for Masking; Appeal dismissed

Before:
MR SP WOOD
MRS AE FIELDER

Between:

GREENHALGHS CRAFT BAKERY LTD — **Appellant**

- and -

(VALUATION OFFICER) — **Respondent**

Regarding:
GREENHALGHS CRAFT BAKERY LTD, 31 WARREN STREET, STOCKPORT, SK1 1UD
(the “subject property”)

Mr K Batty, the Appellant in person
Mr F Pearce, the representative for the Respondent

Hearing date: 14 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The Tribunal Panel finds that the subject property's existing assessment of £25,250 Rateable Value (RV) was not unreasonable.

Introduction

3. This appeal had been brought in respect of the following: 31 Warren Street, Stockport, SK1 1UD, which was entered in the 2017 Rating List as shop and premises at £25,250 RV, effective from 1 April 2017.

4. The appellant's challenge to the Valuation Officer (VO) was made on 8 June 2023. The appeal to this Tribunal was made on 21 November 2023, following the VO's decision notice of 10 November 2023, in respect of the appeal property (hereditament).

5. 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 lodged by Ken Batty Chartered Surveyors on behalf of the appellant.

6. As Mr Batty appeared on behalf of the appellant as both advocate and expert witness, the clerk asked if there was a success related fee involved and if so whether its existence was compatible with his 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 stated that he was being paid for representing the appellant, however he confirmed to the panel that his instruction was not based on a conditional fee arrangement. He confirmed 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 his client's case.

7. This is a compiled list appeal so the material day is 1 April 2017.

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

Background

9. The subject property was an inner terraced shop of brick construction under a slated roof, built around the late 1960's or early 1970's, situated on Warren Street, in Stockport town centre. It comprises ground floor retail area with ancillary accommodation on the first floor.

10. The challenge to the VO sought a reduction in RV from £25,250 to £21,750 based on three issues. Prior to the hearing, the parties had agreed that the issue in respect of the zone rate applied to the subject property, of £400.00/m^2, was no longer in dispute.

11. There remained two issues for the panel to determine, namely the appellant's contention that an allowance of 5% be awarded to reflect the awkward shape in zones B and C, and also that a reduction of £100.00 be made to reflect the slight masking to zones A and B. Based on these issues, the appellant requested a reduction in rateable value to £24,750.

Preliminary issue

12. On 8 August 2025, a few days before the hearing, Mr Pearce had provided to the clerk three photographs of the subject property, which he wished to refer to. Prior to the hearing Mr Batty confirmed that he had no objections to the inclusion of these photographs as evidence for this appeal. With neither party disadvantaged by the inclusion of the photographs, the panel proceeded to hear the appeal having regard to this additional evidence.

Relevant Law

13. 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

14. In arriving at its decision, the panel turned to each issue in dispute, firstly addressing the allowance request for shape. Floor plans had been provided by each of the parties, with Mr Finn agreeing with Mr Batty, that the appellant’s plans, although not perfect, were more accurate than those submitted by the respondent.

15. The allowance requested was for the awkward shape of zones B and C, which were stated to result in operational difficulties, especially in terms of fit out. The respondent, in the challenge decision stated that it did not consider that the shape of the unit to be a significant disadvantage to the occupation of the property such that it would cause the hypothetical tenant to reduce his rental bid on this property.

16. Moreover, the appellant was advised that as no corroborative evidence to support the proposed allowance was provided, the VO did not consider an allowance to be justified. The panel noted that there was also an absence of such evidence in the appellant’s submission, that was provided in advance of this hearing. During his oral submissions, Mr Batty while requesting the allowance, presented no oral evidence in support of the allowance.

17. The panel then turned to the appellant’s request for a reduction of £100.00 to reflect the slight masking to zones A and B. The respondent had refused to award this reduction, with the challenge decision stating that the VO did not consider the area to be masked, adding that it would not be a significant disadvantage to the occupation of the property. Again, the appellant was advised that the VO did not consider that this would cause the hypothetical tenant to reduce a rental bid.

18. The only internal photographs of the subject property were those provided as late evidence by Mr Finn. The panel did not however consider these to be helpful in determining this issue. Turning to the floor plan, with more reliance on the appellant’s plan, the panel noted that the areas for the requested reduction in masking was made, referred to areas in zones A and B, against the wall on the left hand side of the subject property, where columns protruded out from the wall to a length of no more than 38cm.

19. Mr Batty stated that whilst recognising his reduction request was for a minor amount, it was still essential that the assessment of the subject property was correct. He stated that a

person could not see beyond these columns and this constituted masking, with the VO assessing the subject property on a zoning basis, Mr Batty contended that the £100.00 reduction should be awarded, as the benefits of display and visibility in the zone A and B areas were impacted by the masking caused by these columns.

20. The panel was mindful of the respondent’s remarks that there was an absence of evidence to support this reduction, finding there to be no structural walls within the subject property that obscured visibility or limited display to any significant degree.

21. The subject property had an entry in previous Rating Lists, although this was the first occasion that the appellant had been represented by Mr Batty’s firm, who had requested the allowance for shape and the masking reduction. The panel was informed that a proposal was made on behalf of the appellant for this property in the 2010 Rating List, albeit by a different representative, which was agreed without any amendments for masking or shape.

22. In arriving at a decision, taking into account the documentary and oral evidence, the panel was not persuaded that an allowance for an awkward shape or a reduction for masking were justified. The panel was not persuaded by the appellant’s explanation with regard to the implications of the problems that the occupier, or a new tenant coming fresh to the scene, was or would be faced with, in respect of these issues. Additionally, the panel deemed that the submissions and evidence presented, lacked content and did not demonstrate to the panel’s satisfaction, any justification of the amounts to which the appellant sought the assessment to be decreased, with regard to both issues

Determination

23. 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 £25,250 was not unreasonable or excessive. Accordingly, the appeal was dismissed.

Right of further appeal

24. 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.

25. 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 SP Wood, Senior Member (Presiding)
Mrs AE Fielder, Senior Member

5 September 2025

Mr R Patel
Clerk to the Tribunal
Date issued to the parties: 5 September 2025