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

Case No: CHG101075551

Sitting remotely using
Microsoft Teams

Date: 15 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2017 rating list; warehouses, offices and premises; seeking split; hereditament in relation to appeal removed from the rating list by way of supersession; appeal dismissed.

Before:
MRS N MANZOOR
MR A ASANTE

Between:

THEHUT.COM LIMITED **Appellant**

- and -

AMANDA HITCHINGS
(VALUATION OFFICER) **Respondent**

Regarding:
THE HUT GROUP ICON MANCHESTER, SUNBANK LANE, MANCHESTER WA15 0TP
(the "subject hereditament")

Mr M Hayes of CBRS for the **Appellant**
Mr D Lewis of the Valuation Office Agency for the **Respondent**

Hearing date: 16 September 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel determined that the subject hereditament in relation to the appeal no longer existed and had been removed from the list by way of supersession. There was therefore no hereditament for the panel to consider splitting.

Introduction

3. The appeal process began with a proposal made by the Appellant on 19 June 2023 in respect of the Valuation Officer's (VO) list entry of the subject hereditament at £3,220,000 rateable value (RV) with effect with effect from 20 September 2021. The Appellant proposed that the subject hereditament be split with effect from 18 February 2022, and, if successful, an end allowance applied to the larger of his newly sought for assessments.

4. The Respondent issued a challenge case decision notice on 17 December 2024 which stated that the existing assessment was unreasonable however, it should not be reconstituted/split. The Respondent reduced the RV to £3,000,000 with effect from 20 September 2021. The Appellant appealed that decision to this Tribunal on 17 April 2025 on the basis that the list was inaccurate.

5. The subject hereditament was warehouses, offices and premises at a complex on Sunbank Lane, Manchester WA15 0TP. The site comprised warehouse units labelled Icons 1-4.

6. Mr Hayes appeared on behalf of the Appellant as both advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobold LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), the representative confirmed that he was instructed under a conditional fee arrangement. 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 or not the evidence supported the client's case.

7. The panel accepted this expert witness on the above basis as the parties agreed the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of Valuation Tribunal for England (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). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

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

Discussion

9. Prior to hearing the parties' submissions pertaining to the substantive issue of the appeal, Mr Lewis contended that the appeal be dismissed as the proposal was made against the list entry of £3,220,000 with effect from 20 September 2021. He argued that was a historic assessment which was superseded by the current live assessment of £4,710,000 RV with effect from 25 August 2021.

10. In his appeal documentation, Mr Hayes requested for the Valuation Tribunal to link the challenge in this appeal to the revised list entry of £4,710,000 with effect from 25 August 2021. At the hearing he stated that his proposal was a challenge to the hereditament, rather than against any such list entry.

11. The Appellant was the leaseholder of the units labelled as Icons 1-4 which were located at the subject hereditament. Mr Hayes contended that the subject hereditament should be split into two with effect from 18 February 2022, as Icon 4 was a self-contained building capable of separate occupation, and the Appellant vacated the premises on that date.

12. He stated that the Appellant's intention at the material time was to let the property, however, it was re-occupied by the Appellant temporarily in the build-up towards a busy Christmas period and for the purposes of rates mitigation. Mr Hayes stated that Icon 4 was subsequently vacated, placed on the market to let, and a tenant took the space on a sub-lease with effect from 3 February 2025.

13. Mr Lewis contended that the subject hereditament should not be split as the Appellant remained in paramount control of Icon 4 at the date of the proposed split and therefore remained in rateable occupation of the hereditament. Applying the primary geographic test in *Woolway (VO) v Mazars* [2015] UKSC 53, the VO was satisfied that the whole site could be ring fenced and remained one hereditament as of 18 February 2022. Mr Lewis argued that the intentions of the Appellant in relation to Icon 4 was irrelevant as the Appellant remained occupiers and in rateable occupation of the whole.

14. The parties were asked for the reason that the rating list was amended for the subject hereditament with effect from 25 August 2021. It was stated that the amendment was following an inspection by the VO on 21 September 2022 where it was identified that the Icon 2 warehouse and additional offices were now in existence which were not part of the previous assessment.

15. The panel found that the appeal was originally lodged against the historic assessment of £3,220,000 RV with effect from 20 September 2021, which was superseded by the assessment of £4,710,000 RV with effect from 25 August 2021. The panel determined that the reason for that was there was a new hereditament following expansion at the site. The new hereditament contained accommodation not reflected in the appealed superseded assessment. The new entry also predated it. In essence, the Appellant was seeking for the Tribunal to consider splitting a hereditament which did not appear in the rating list.

16. The panel therefore determined it was unable to consider splitting a hereditament which did not exist, there was no RV entry to split and no residual liability resulting from it. As such, the appeal was dismissed.

17. Notwithstanding that determination, the panel did consider the substantive arguments of the parties relating to splitting the subject hereditament and found that the subject hereditament would have remained a single hereditament with effect from the Appellant's proposed split date of 18 February 2022.

18. Applying *Mazars* and its geographical test, whilst the panel made a finding of fact that Icon 4 was a putative hereditament due to its severable self-contained nature, it found it was clearly not in separate or competing rateable occupation with effect from 18 February 2022. The Appellant remained the leaseholder and had essentially reserved the property for later use

as demonstrated from the declared re-occupation by the Appellant in September 2022. The panel noted that Icon 4 was subsequently sub-let, however, that was with effect from 3 February 2025 which was significantly post the date of the proposed split.

Determination

19. In view of the foregoing, the appeal is dismissed.

Right of further appeal

20. 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.

21. 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 N Manzoor, Senior Member (Presiding)

Mr A Asante, Senior Member

15 October 2025

Mr S Fletcher
Clerk to the Tribunal
Date issued to the parties: 15 October 2025