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

Case No: CHG101079202

Sitting remotely using
Microsoft Teams

Date: 26 September 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; Allowance Request for Access: Appeal Allowed in Part.

Before:
MS S KINSELLA
MR OL ROBERTS

Between:

F J BLISSETT & CO LTD **Appellant**

- and -

(VALUATION OFFICER) **Respondent**

Regarding:
FJ BLISSETT & CO LTD, ROSLIN ROAD, ACTON, W3 8DH
(the "subject property")

Mr M Rowell, from Colliers International, representing the Appellant
Mr K Chamba, representing the Respondent

Hearing date: 28 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed-in-part.

2. The Tribunal Panel determined that the appeal property's existing assessment of £67,500 Rateable Value (RV) was excessive and reduced it to £60,000, with effect from 1 April 2017.

Introduction

3. This appeal had been brought in respect of the following: FJ Blissett and Co, Roslin Road, London, W3 8DH, which was entered in the 2017 Rating List as a factory and premises at £67,500 RV, effective from 1 April 2017.

4. The appellant's challenge to the Valuation Officer (VO) was made on 29 June 2023. The appeal to this Tribunal was made on 31 May 2024, following the Valuation Officer's decision notice of 2 February 2024, in respect of the subject property (hereditament). This is a compiled list appeal so the material day is 1 April 2017.

5. The subject property was a factory and premises, which was built circa the 1950s, of brick construction with a flat roof. The property had been demolished, with its entry in the 2017 Rating List removed with effect from 17 September 2021. When in existence it had a total significant area of 992.54m^2, with two separate loading access points, both accessed via the public highway. The appellant stated that the property did not benefit from a loading yard or loading space outside of these loading access doors.

6. Mr Rowell 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 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). Mr Rowell confirmed that he was representing the appellant at the hearing on a contingency fee basis. He also 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 his client's case.

7. Mr Chamba stated that he was appearing in a dual role as advocate and expert witness.

8. 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.

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

Background

10. The appellant sought a reduction in the RV of the subject property from £67,500 to £52,000 on the basis of the following two issues:

- that the unadjusted rate (UAR), also referred to as the ‘main space rate’, of £80/m^2 was excessive and that it should be reduced to £65/m^2.
- that an allowance of 5% be awarded in respect of access issues that affected the subject property.

11. The subject property first entered the 2017 Rating List at £71,000 RV. At the check stage of this dispute, it had been reduced to £67,500, with an allowance made for fragmentation.

Preliminary issue

12. On the day before the hearing, the clerk received an email from Mr Chamba, which included Google Street View photographs showing external images of the subject property at various dates, as well as reference to a decision made at challenge stage with regard to a different property, regarded as comparable to the subject property, which the respondent wished to refer to as evidence.

13. The clerk forwarded this email and attached photographs to the appellant’s representative and the panel in advance of the hearing. Both parties were advised that the panel would deal with the introduction of the late evidence as a preliminary matter on the day of the hearing, before the parties made their verbal submissions.

14. Mr Rowell confirmed that he had no objection to the inclusion of the photographs which the respondent wished to refer to, being included as evidence for this appeal. However, he did object to the respondent’s request for the decision notice regarding the comparable property to be included as evidence, stating he had only been notified of this with less than 24 hours prior to the hearing, leaving him insufficient time to respond to this specific late evidence.

15. The panel considered the matter in light of the Upper Tribunal’s judgment in Simpsons Mall Ltd etc v Jones (VO) UKUT [2017] having regard to Denton v TH White Ltd [2014] as follows:
    - Stage 1: Does the panel conclude that the breach is not serious or significant. If so, relief from sanctions should usually be granted.
    - Stage 2: The panel needs to consider why the failure or default occurred. The burden is on the defaulting party to persuade the Tribunal to grant relief from sanctions. The defaulting party must explain what happened and why.
    - Stage 3: The panel must consider all the circumstances of the case, including:
      a. The need for litigation to be conducted efficiently & at a proportionate cost
      b. The failure to grant a sanction may leave an inaccuracy being uncorrected
      c. The need to enforce compliance with rules, directions and orders. Such matters, however, are the handmaids and not the mistress of justice and must never be allowed to assume a greater importance than doing justice.

16. The appellant did not object to the inclusion of the photographs, therefore the panel decided to allow their inclusion as evidence. The panel determined that it would not be in the interests of justice to include the respondent’s additional evidence in respect of the decision notice about the comparable property, to which he wished to refer. It was not fair and just to consider this appeal, taking into account this evidence had been submitted late, as the appellant would be prejudiced, with this breach considered serious and significant.

Relevant Law

17. When arriving at its decision, the panel is governed by rating legislation laid down by Parliament. Schedule 6 to the Local Government Finance Act 1988, as amended by section

1(2) of the Rating (Valuation) Act 1999, defines the Rateable Value of a non-domestic property as the amount equal to the rent at which it is estimated the property might reasonably be expected to let on a year to year basis 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 the 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.

18. 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

19. In arriving at its decision, the panel turned to each issue in dispute. Firstly, addressing whether the main space rate applied to the subject property's assessment was unreasonable. Mr Rowell sought a reduction to £65/m^2 after having regard to the assessments placed on his comparable properties, whereas Mr Chamba supported the existing rate of £80/m^2.

20. 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 in mind these six propositions, the panel acknowledged that the rent on the subject property, where available, was the correct starting point and consideration of how that rent compared to the statutory definition of rateable value.

21. In this instance, as the subject property was stated to be owned via a virtual freehold, there was no relevant rental evidence available in respect of it, for the panel to consider. Consideration was to be given by the panel to the rents on similar properties and assessments on other comparable properties, which the parties deemed relevant. The panel would attach weight to all of the evidence when determining if the main space rate was reasonable or excessive.

22. The Valuation Officer's case referred to comparable rental evidence in respect of two properties, Units 1B & 2, at 14 Colville Road, and Unit 2, The Works, Colville Road, which had effective rents close to the AVD, in September 2015 and November 2014, that analysed to £86.53/m^2 and £85.59/m^2, respectively. The rateable values in the 2017 Rating List for both of these properties was based on a main space rate of £80/m^2. The appellant drew the panels attention to images of these comparable properties, contending that the subject

property was inferior in comparison to these, which benefitted from large private yards and were newer, both constructed in the 1970's.

23. The respondent had also referred to the assessment of six comparable properties, including the above-mentioned Units 1B & 2, at 14 Colville Road, which had been valued with a main space rate of £80/m^2. Of these six properties, the panel noted that entries for two of them had been deleted from the 2017 Rating List, effective from 1 April 2017, with the appellant stating that weight should not be attached to assessments that did not exist at the material date. Images of the four other comparable properties had been submitted, with the property at Harrison Plant Hire, 219 Horn Lane, argued by the appellant not to be comparable to the subject property, on the basis that it was an old agricultural style warehouse.

24. Moreover, the appellant stated that the comparable properties submitted by the respondent at 16 & 42 Canham Road, and 51-55 Stirling Road, similar to the aforementioned Units 1B & 2, at 14 Colville Road, and Unit 2, The Works, Colville Road, were superior to the subject property, having been either refurbished, or having more modern and better quality facilities in terms of yards, as well as better loading access and natural light.

25. The appellant stated that relative changes in main space rates between the 2010 to 2017 Rating List entries, in respect of the subject and the comparable properties, supported his case that the main space rate of the subject property was excessive. The increase in the main space rate applied from the 2010 Rating List to the 2017 Rating List for the subject property was said to be 23%, while in contrast, the comparable properties submitted by the respondent showed an increase in main space rate of 6.5%. The respondent contended that each Rating List stands on its own and reflects the market and economic circumstances appropriate to the AVD and physical circumstances at the compiled list date for that particular list. The main space rate being disputed was based on the evidence of the local rental market, with the panel mindful that there was a likelihood that relative values between properties and locations could change from one list to the other.

26. In support of the appeal, reference was made to two comparable properties on behalf of the appellant, 3 Stirling Road and 17-21 Stirling Road. The first of these, was stated by the appellant to be almost identical to the subject property, built in the 1960's of brick construction, with a flat roof and two loading access points. Additionally, it was stated to be in the same Valuation Scheme as the subject property, located less than 200 metres from the subject property, with a lease commencing in July 2014 which analysed at £66.85/m^2. According to the appellant, this demonstrated that there had been little movement in the rental market, within the locality, as the main space rate applied to 3 Stirling Road on the 2010 Rating List was £65/m^2. Asserting that 3 Stirling Road in comparison to the subject property was better, the appellant argued that these two properties should be valued in line with each other, proposing a main space rate of £65/m^2 be applied to the subject property. In response to Mr Chamba's point that 3 Stirling Road had a lower main space rate than the subject property, due to its size of 1398.77m^2, a significant 400m^2 larger, the appellant's representative stated that the difference in area in terms of main space between the two properties was approximately 200m^2, which did not warrant the excessive difference in the main space rates applied to the two properties.

27. The property at 17-21 Stirling Road was also located a few hundred metres away from the subject property, for which there had been a recent agreement for the main space rate at £68/m^2. Furthermore, the appellant asserted that the differences in rateable values between the 2010 and 2017 Rating Lists highlighted the limited change in market rental values between the respective AVD's, and the subject property's unreasonable main space rate.

During oral evidence, the panel noted that this comparable property was stated to be substantially larger in size, with Mr Chamba commenting that the difference of 700m^2 indicated that it should not be considered as comparable to the subject property.

28. In reaching a decision regarding the main space rate to be applied, when appraising the basket of evidence, the panel attached most weight to the rental evidence of the properties submitted by the respondent. However, the panel agreed with the appellant that the subject property was, to a degree inferior, as also acknowledged by the respondent. The differentials that would affect any rental bid by a hypothetical tenant were those with regard to yard space, loading and access, in addition to age and specification.

29. In accordance with the propositions set out in Lotus and Delta v Culverwell (VO) and Leicester City Council [1976] RA 141, such rental evidence where available should be considered and was relevant. It was not to be disregarded in favour of assessments of other comparable properties but, rather considered with it. On this basis, the main space rate was deemed not to be reasonable, with the panel concluding, based on the basket of evidence, that a main space rate of £75/m^2 was appropriate.

30. The panel then turned to the appellant's request for an end allowance of 5% for the issue of access. The respondent stated that there were many other industrial buildings on Roslin Road, which like other properties in the vicinity, did not receive an allowance for access. The respondent, referring the panel to the images of the subject property and the Google Street Views of its location, stated there did not appear to be a disadvantage with regard to access. The images presented showed numerous vehicles parked on kerbsides, with there stated to be no detriment to operations to suggest the subject property experienced any significant disadvantage.

31. Reference was made to Units 8 and 11 Mono Lane, which the appellant stated was awarded a 5% access allowance for issues similar to those experienced by the subject property. The respondent stated the circumstances with regard to this comparable property, which was a larger warehouse with shutter doors, was not the same as those which purportedly caused an access disadvantage to the subject property.

32. Having consideration to the evidence, the panel found that both access points to the subject property abutted the public highway. The absence of a yard or sufficient curtilage or loading area meant that any tenant would be incapable of loading or unloading goods into a van, truck or lorry, except one of a standard car size and height, without causing a hindrance to the public highway. It was atypical for an industrial property to which it was being compared. Although the images provided by the respondent showed a snapshot of the situation at certain times on certain days, suggesting that the occupier of the subject property may have been able to operate and function with the access issues, this did not mean that a hypothetical tenant would not be impacted by these issues. The panel decided that the 5% allowance was reasonable and had been justified.

33. During oral submissions, the appellant's representative confirmed that the relativities to be applied to each line entry in the valuation was to be the proportionate value as used in the Valuation Officer's calculation. The appellant's valuation suggested different relativities be applied; however, no information or evidence had been submitted by the appellant to challenge the calculations of the respondent, in respect of the relativities used.

Determination

34. In view of the above findings and conclusions, the panel was satisfied that the current assessment was excessive. The panel determined that an assessment of £60,000 RV more accurately reflected the appeal property from 1 April 2017. A breakdown of the assessment is shown below.

Ref	Floor	Description	Area m^2	£/m^2	Relativity	Price Adopted	Value (£)
1.1	Ground	Internal Storage	66.24	75.00	0.975	73.125	4,843.80
1.2	Ground	Workshop	399.35	75.00	1.00	75.00	29,951.25
1.3	Ground	Workshop	101.28	75.00	0.975	73.125	7,406.10
1.4	Ground	Reception	6.04	75.00	1.17	87.75	530.01
1.5	First	Production Area	298.47	75.00	0.63375	47.53	14,186.28
1.6	First	Works Office	18.49	75.00	0.63375	47.53	878.83
1.7	First	Office	102.67	75.00	1.17	87.75	9,009.29
					Valuation sub-total		**£66,805.56**
		Adjustments made to the sub-total					
Allowance for Fragmentation (less)				5.00%			3,340.28
Allowance for Access (less)				5.00%			3.340.28
					Valuation Total		**£60,125.00**
	Say £60,000 Rateable Value, with effect from 1 April 2017						

Order

35. As a result of the above decision, the Valuation Officer is ordered to reduce the 2017 Rating List entry to £60,000 RV, with effect from 1 April 2017, within two weeks of the date of this Order.

36. The Appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

37. 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.

38. 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 S Kinsella, Senior Member (Presiding)
Mr OL Roberts, Senior Member

Mr R Patel
Clerk to the Tribunal
Date issued to the parties: 26 September 2025