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

Case No: CHG101090003

Sitting remotely using Microsoft Teams

Date: 11 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — workshop and premises; further end allowance for lack of toilet facilities in dispute; combined end allowance reflected all disabilities; appeal dismissed.

Before:
MRS WJ BRIGGS
MS L DUBOW

Between:

NY COMMODITIES LTD **Appellant**

- and -

KAREN GILES (VALUATION OFFICER) **Respondent**

Regarding:
NY COMMODITIES, HARRISON STREET, ROTHERHAM, S61 1EE
(the "subject property")

Mr G Fowke from Knight Frank, representing the Appellant
Mr J Wallace for the Respondent

Hearing date: 22 July 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel confirmed the rateable value (RV) of the subject property at £54,500 with effect from 1 July 2022.

Introduction

3. This is a 2017 rating list appeal. NY Commodities, Harrison Street, Rotherham, S61 1EE (the subject property) had been entered in the 2017 rating list as ‘workshop and premises’ at £71,500 RV with effect from 1 July 2022.

4. The challenge proposal was submitted by Knight Frank on behalf of NY Commodities Ltd, and was received by the Valuation Officer on 14 July 2023. It had been made on the grounds that the RV shown in the rating list on 1 July 2022 was inaccurate. A revised RV of £47,750 was proposed, based upon either a revised price of £18 per m^2, or by applying end allowances to reflect the disabilities of the subject site: layout, floor level differences, access, split site and sloping site.

5. The Valuation Officer issued a challenge case decision notice on 17 October 2024, which disagreed with the proposed alteration of the list, but stated that the rating list entry was unreasonable based on the evidence and information available. A revised RV of £54,500 was notified, based upon a combined end allowance of 22.5% to reflect all disabilities.

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 is not reasonable. The appeal was lodged by Knight Frank on behalf of the appellant, and received by the Tribunal on 16 February 2025.

7. A second appeal which related to the same issue, but from a different effective date was also listed to the hearing: Appeal number CHG101089998, £61,500 RV with effect from 9 November 2018.

8. Mr Fowke appeared on behalf of the appellant 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), he declared that he was instructed under a contingency based fee. 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 the client’s case.

9. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and 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. The panel therefore considered the “expert” evidence and attached such weight to it as it saw fit.

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

Relevant Law

11. Rateable value is determined in accordance with paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988, which provides:

    "(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.

12. 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 antecedent valuation date (AVD) of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

13. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 July 2022.

Discussion

14. The subject property is a workshop and premises located on Meadowbank Industrial Estate, to the west of Rotherham town centre. The property comprises a number of industrial buildings of mixed ages and size, and is situated on a sloping site with restricted access.

15. The remaining issue in dispute is whether there should be an end allowance of 5% to reflect a lack of toilet facilities. This issue had not been referred to in the appellant's challenge submission, but had been discovered following a joint inspection.

16. On behalf of the appellant, Mr Fowke explained that due to the topography and ground level of the site, significant works would be required to install toilet facilities. The appellant had obtained a quotation of £11,382 in 2019 for the installation of a waste pump. As this was a significant outlay which would also incur ongoing maintenance costs, the appellant decided to install portaloos at a cost of £2,600 per annum.

17. Mr Fowke contended that vacant and to let, the portaloos would not be present, and the lack of toilet facilities would affect the hypothetical tenant's rental bid. In support, he referred to three comparable properties in the locality which demonstrated that end allowances of 5% had been awarded for lack of toilet facilities: Unit 3A Foundry Street, Unit 18, Ivanhoe

Business Park, and Rear of 135/137 Effingham Street. He disputed the Valuation Officer's contention that this disability was already reflected in the combined end allowance of 22.5%.

18. On behalf of the Valuation Officer, Mr Wallace argued that the combined end allowance of 22.5% for the subject property reflected all disadvantages, and that a further 5% end allowance was excessive and unjustified. He highlighted that the challenge submission did not refer to a lack of toilet facilities, and that an allowance had only been requested following a joint inspection. Furthermore, Mr Wallace stated that the combined end allowance had in effect reduced the main space price from £32.00 per m^2 to £22.00 per m^2, which was 10% lower than that for the 2010 rating list. He also confirmed that no end allowances had been sought for the subject property in respect of the 2010 list.

19. It appeared to the panel that the appellant's representative had focused on the breakdown of the end allowances applied by the Valuation Officer in the challenge decision:
    - Layout allowance of 10%
    - Sloping site allowance of 7.5%, and
    - Access allowance of 5%.

20. However, the panel noted that the Valuation Officer had stated that this was a combined end allowance, broken down broadly into the three categories. It had been stated that due to the unusual nature of the subject property, it had been difficult to assign a discrete end allowance for each, as inevitably, the features overlap.

21. In full consideration of the parties' submissions, the panel determined that a further 5% end allowance for a lack of toilet facilities was not justified. The panel was satisfied that the combined end allowance of 22.5% was fair and reasonable, and reflected all of the subject property's disabilities.

Determination

22. In view of the above findings, the panel concluded that it had not been demonstrated that the present RV of £54,500 was unreasonable, and therefore the appeal was dismissed.

Right of further appeal

23. 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.

24. 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 WJ Briggs, Senior Member (Presiding)

Ms L Dubow, Senior Member

11 August 2025

Mrs L Horne
Clerk to the Tribunal
Date issued to the parties: 11 August 2025