



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

Case No: CHG101098040

Sitting remotely using
Microsoft Teams

Date: 26 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2017 rating list appeal; warehouse and premises; price per square metre; panel ratified the verbal agreement reached between the parties; appeal allowed.

Before:

**MR AMRAN HUSSAIN
MS C CAIQUO**

Between:

KEN WHITTINGTON ON BEHALF CANDLELIGHT LTD

Appellant

- and -

**KAREN GILES
(VALUATION OFFICER)**

Respondent

Regarding:

**CANDLELIGHT PRODUCTS, USTUN HOUSE, ROTHERHAM S65 3SH
(the “subject property”)**

Mr K Whittington from KGW Surveyors (on behalf of the appellant)
Mr J Roebuck (on behalf of the respondent)

Hearing date: 11 August 2025

DECISION AND STATEMENT OF REASONS

© CROWN COPYRIGHT 2025

Decision

1. The appeal is allowed.
2. The Tribunal finds that the current assessment of £327,500 Rateable Value, with effect from 1 April 2017 was unreasonable and determined the reduced value of £285,000 Rateable Value, with effect from 1 April 2015, as verbally agreed between the parties

Introduction

3. The appellant's challenge to the Valuation Officer (VO) was made on 28 July 2023. The appeal to this Tribunal was made on 10 March 2025, following the VO's decision notice of 29 November 2024 in respect of the subject property (hereditament). The material day in this appeal is 1 April 2015.
4. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

5. The subject property was a single storey warehouse with two storey offices within constructed in 2000 on Waddington Way Estate. It is a steel portal frame warehouse with full racking throughout the majority of the unit and a seven roller shutter loading doors along the front. It has an eaves height of 9.6m and a total agreed area of 11,044m².
6. The issue in dispute related to the price per square metre relating to the warehouse space to be applied to the subject property's assessment. Originally, the VO defended the existing rate of £31.06/m², whereas the appellant's representative sought a reduced rate of £14.67/m².
7. On the morning of the hearing, the panel was informed that the parties had reached an agreement on the price per square metre of £27.18/m². The reduction had been reached after having regard to the price per square metre applied to the nearby comparable properties, together with the fact the subject property was one of the oldest on the estate and should therefore have a lower price per square metre.

Determination

8. In view of the above findings and conclusions, the Tribunal is satisfied that the current assessment was excessive. The panel determined that the price per square metre should be reduced from £31.06/m² to £27.18/m² which resulted in an assessment of £285,000 Rateable Value, with effect 1 April 2017. A breakdown of the assessment has been shown below:

Floor	Description	Area m ²	£/m ²	Value (£)
Ground	Warehouse	10,579.20	27.18	287,543
Ground	Office/canteen	232.40	30.98	7,200
Ground	Office	232.40	30.98	7,200
Additional features of the property included in the valuation				
	Plant and machinery			315
				<u>302,258</u>
	Adjustments to subtotal	Access	5%	<u>-15,113</u>

			Total	287,145
Say £285,000 Rateable Value, with effect from 1 April 2017				

9. Accordingly, we order the Valuation Officer to reduce the 2017 Rating List entry to £285,000 Rateable Value, with effect from 1 April 2017, within two weeks of the date of this Order.

Refund of fees

10. A refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

11. 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.
12. 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 Amran Hussain, Senior Member (Presiding)

Ms C Caiquo, Senior Member

26 August 2025

Miss F Willson
Clerk to the Tribunal

Date issued to the parties: 26 August 2025