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

Case No: CHG101104150

Sitting remotely using Microsoft Teams

Date: 11 November 2025

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*RATING — Local Government Finance Act 1988 — workshop and premises – tone of the rating list – allowances – comparable properties*

**Before:**
**MRS F CORTESE**
**MS C J JONES**

**Between:**

**OWEN MUMFORD LTD** **Appellant**

**- and -**

**LUCY DYER**
**(VALUATION OFFICER)** **Respondent**

**Regarding:**
**OWEN MUMFORD LTD, PRIMSDOWN INDUSTRIAL ESTATE, WORCESTER ROAD, CHIPPING NORTON, OXON OX7 5XP**
(the “subject property”)

Mr M Rowell of Colliers International, for the Appellant.
Mr K Chamba, for the Respondent.

Hearing date: 15 October 2025

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**DECISION AND STATEMENT OF REASONS**

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**Decision**

1. The appeal is allowed-in-part.

2. The Tribunal finds that the current entry in the 2017 Rating List is unreasonable and should be reduced to £325,000.

**Introduction**

3. The appellant made a proposal on 3 August 2023 to challenge the entry in the 2017 Rating List of £407,500 with effect from 1 April 2017. The proposal sought a reduction to £285,000. The Valuation Officer (VO) did not find the proposal to be well founded, but a Challenge decision was issued on 11 October 2023 revising the existing entry in the list to £347,500. An appeal against that decision was received by the Tribunal on 9 February 2025.

4. Mr Chamba was appearing as both Advocate and Expert Witness for the respondent, providing his statement of truth prior to the hearing.

5. In view of the Upper Tribunal's judgment in *Gardiner & Theobold LLP v Jackson (VO)* [2018] UKUT 0253 (LC), Mr Rowell declared that he was appearing for the appellant in a dual role as Advocate and Expert Witness. He confirmed that his firm was instructed under a conditional or other success-based fee arrangement, but he understood his duty was to the Tribunal, regardless of whether the evidence supported his client's case.

6. The panel accepted this expert witness evidence 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 Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 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). It was therefore appropriate for the panel hearing the evidence to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the matters in issue before it.

7. The subject hereditament is a workshop and premises located on the Primsdown Industrial Estate in Chipping Norton. The facts had been agreed at Check stage, and the panel understood the property was constructed in 1992, extended in 2013, and had a steel portal frame with brick walls and an eaves height of 5.06 metres. Its area was recorded at 8,192.85m$^2$. The subject property was originally valued based on £50/m$^2$, but the VO reduced this to £45/m$^2$ in the Challenge decision with an additional 5% allowance for age. The appellant's representative contended this was still too high and argued that £35/m$^2$ was reasonable.

8. The material day on which to consider the property and its surroundings was 1 April 2017, as this was a challenge to the compiled list entry. The property must be valued as at the antecedent valuation date (AVD) of 1 April 2015.

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

*<u>Preliminary issue</u>*

10. At the commencement of the hearing, the clerk invited the panel to correct the name of the Appellant to the appeal. The clerk explained that the appeal had, on registration with the Tribunal, been incorrectly recorded as being brought by Gavin Jones in his personal capacity. However, the ratepayer was Owen Mumford Ltd.

11. Neither party had any objection to the correction of the record, and the panel was satisfied that there was no prejudice to either party in doing so. Accordingly, pursuant to Regulation 11(1)(a) of the Tribunal Procedure Regulations, the Tribunal Panel formally directed that Owen Mumford Ltd was substituted as the appellant in this appeal.

**Relevant Law**

12. The subject property must be valued by the statutory assumptions set out in Schedule 6 to the Local Government Finance Act 1988 as follows:

    *"(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."*

13. The panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976] RA 141, mentioned in the appellant's evidence pack, which provided guidance on the weight to be attached to different forms of evidence.

**Discussion**

14. Neither party presented any rent passing on the subject property or comparable industrial units in Chipping Norton, so the panel found that the appeal must be decided by comparing similar units and the tone of the rating list.

15. Mr Rowell submitted that the subject property was valued in scheme 322267 "applicable to best quality industrials in Chipping Norton" but the unit was not particularly good quality and was by far the largest in the scheme. He contended that the next largest in the same scheme was significantly smaller, at just 404m$^2$. On this basis, he felt the hypothetical tenant would have no comparable alternatives to the subject property in Chipping Norton. He therefore contended that the better comparisons were with similar units in Bicester and Banbury.

16. It was highlighted that Bicester and Banbury are located directly off the M40 motorway, with good transport links compared to Chipping Norton, which is over twenty miles from the nearest junction. Mr Chamba accepted that Bicester and Banbury are better locations than Chipping Norton but contended that the VO's examples in Witney were better comparisons to

the subject property. He submitted that Witney is not as valuable an area as Bicester and Banbury but better than Chipping Norton. The panel considered the examples presented by the parties.

17. The VO's evidence contained seven examples of industrial units in Witney for comparison with the subject property. These units ranged in size from 7999m$^2$ to 12,303m$^2$. They were valued at unit prices ranging from £45/m$^2$ to £50/m$^2$. Mr Chamba submitted that the best comparison to the subject property was Unit 9 Witan Park Industrial Estate and Unit 21 Avenue 2 Station Lane, Witney, Oxon OX28 4FJ. He stated that this property was comparable in size, at 7999m$^2$, and was of similar age and eaves height to the subject property. The property was located around 11.5 miles from the subject property in Chipping Norton. Mr Chamba stated that this property had a rent review from November 2015 that analysed to £67/m$^2$ but had been valued at £45/m$^2$. He submitted that this unit may have been undervalued but the 2017 rating list is now closed and the VO considered that, in comparison, the subject property was fairly valued at £45/m$^2$.

18. Mr Rowell relied on two examples for comparison with the subject property. Firstly 10 Longlands Road, Bicester OX26 5AH is an industrial unit measuring 8,745m$^2$, constructed in 2019, with an eaves height of 11.76m. Located around 21 miles from the subject property, this unit was valued at £45/m$^2$.

19. Secondly, Cherwell, 1 Middleton Road, Banbury OX16 4SZ was constructed in 1995, measures 9,191m$^2$ and has an eaves height of 10m. This unit was let on a five-year lease from June 2015 at £553,500 and is located around 16 miles from the subject property. The rent was analysed to £52.95/m$^2$ but was agreed following a proposal to reduce the valuation from £47.50/m$^2$ to £37.50/m$^2$. Mr Chamba stated that he had checked the VO's records for the Challenge on the Middleton Road property but could find no reason for the reduction agreed. The panel appreciated Mr Chamba's comments but had to consider the entry in the list as it stood when the list closed.

20. The panel noted that there was no dispute between the parties that Bicester and Banbury were more desirable, and therefore valuable, locations in comparison to Chipping Norton. The two examples relied upon by the appellant benefited from better transport links and higher eaves heights. However, they were valued at the same level or lower than the subject property. The VO's example in Witney was closer in size, eaves height, and location to the subject property but Mr Chamba accepted it was in a superior location to Chipping Norton.

21. The revised valuation in the Challenge decision for the subject property incorporated a reduction in the tone to £45/m$^2$ and also a 5% allowance to reflect the age of the property. Mr Rowell contended that the tone should be reduced to £35/m$^2$ with the valuation keeping the existing 15% allowance (which was stated to be reflecting a combination of adjustments).

22. After considering the evidence and submissions from the parties, the panel concluded that the entry in the rating list was unreasonable when the subject property was compared to similar or larger units in better locations and with better eaves heights. However, it was not persuaded that the appellant's proposed £35/m$^2$ was correct. The panel decided that the original end allowance of 15% was already reflecting the eaves height and age of the subject property and this should remain. However, it struggled to reconcile the valuation at £45/m$^2$ when the VO's example on the Witan Park Industrial Estate was valued at the same rate. That property was accepted to be in a location superior to Chipping Norton and the rent passing on the property suggested a value in excess of £45/m$^2$. Considering the better

location, transport links, and eaves height on the Witney unit, the panel felt the subject property should be valued at £40/m$^2$.

**Valuation**

| | **Floor** | **Description** | **Area m$^2$/unit** | **£ per m$^2$/unit** | **Value (£)** |
|---|---|---|---|---|---|
| 1.1 | Ground | Warehouse Workshop | 1,455.80 | 40.00 | 58,232 |
| 1.2 | Ground | Office | 43.84 | 44.00 | 1,929 |
| 1.3 | Ground | Office | 82.70 | 44.00 | 3,639 |
| 1.4 | Ground | Clean Room | 107.14 | 52.80 | 5,657 |
| 1.5 | Ground | Mess/Staff Room | 110.00 | 44.00 | 4,840 |
| 1.6 | Ground | Clean Room | 339.24 | 52.80 | 17,912 |
| 1.7 | First | Office | 406.86 | 48.00 | 19,529 |
| 1.8 | First | Clean Room | 234.88 | 52.80 | 12,402 |
| 1.9 | Ground | Office | 505.67 | 52.80 | 26,699 |
| 1.10 | Ground | Laboratory | 724.36 | 48.40 | 35,059 |
| 1.11 | Second | Office (barn conversion) | 22.44 | 52.80 | 1,185 |
| 1.12 | Ground | Warehouse | 463.80 | 44.00 | 20,407 |
| 1.13 | Ground | Conveyor corridor | 212.87 | 40.00 | 8,515 |
| 1.14 | First | Clean Room | 661.11 | 52.80 | 34,907 |
| 1.15 | First | Cold Store | 12.57 | 33.80 | 425 |
| 1.16 | First | Office | 15.47 | 48.40 | 749 |
| 1.17 | First | Staff room/Lockers | 146.65 | 48.40 | 7,098 |
| 1.18 | Ground | Office (barn conversion) | 163.72 | 52.80 | 8,644 |
| 1.19 | First | Office (barn conversion) | 47.91 | 52.80 | 2,530 |
| 1.20 | First | Office (barn conversion) | 83.19 | 52.80 | 4,392 |
| 1.21 | Second | Office (barn conversion) | 13.06 | 52.80 | 689 |
| 1.22 | Ground | Clean Room | 1,005.12 | 52.80 | 53,070 |
| 1.23 | Ground | Warehouse | 378.44 | 40.00 | 15,138 |
| 1.24 | Ground | Office | 154.36 | 52.80 | 8,150 |
| 1.25 | Ground | Goods in | 204.57 | 40.00 | 8,183 |
| 1.26 | Ground | Area under supported floor | 83.76 | 28.00 | 2,345 |
| 1.27 | Mezzanine | Goods in | 83.76 | 20.00 | 1,675 |
| 1.28 | First | Office | 153.75 | 52.80 | 8,118 |
| 1.29 | First | Mess/Staff Room | 125.11 | 48.40 | 6,055 |
| 1.30 | Ground | Tool Store | 150.70 | 40.00 | 6,028 |
| | | | | Sub-total | 384,201 |
| | | Combination of adjustments | | -15% | 57,630 |
| | | | | | |
| | | | | Total | 326,571 |
| | | | | Say RV | 325,000 |

**Determination**

23. In view of the above findings and conclusions, the Tribunal is satisfied that the existing entry in the rating list is unreasonable and should be reduced to £325,000 with effect from 1 April 2017.

24. In accordance with Regulation 38 (4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Officer is ordered to amend the entry for Owen Mumford Ltd, Primsdown Industrial Estate, Worcester Road, Chipping Norton, OXON OX7 5XP in the 2017 Rating List to £325,000 effective from 1 April 2017.

25. The Valuation Officer must comply with this Order within two weeks of its making.

**Right of further appeal**

26. 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.

27. 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 F Cortese, Senior Member (Presiding)

Ms C J Jones, Senior Member

11 November 2025

Mrs A Sloan
Clerk to the Tribunal
**Date issued to the parties:** 11 November 2025