IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No's: CHG101107389
CHG101107413

Sitting remotely using
Microsoft Teams on
30 June 2026

Date: 27 July 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating list appeals; Shops and premises; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Proposals seeking a lower £ per m^2 for all appeals; Appeals allowed in part.

Before:
MS T BLADES
MISS A GRIFFITHS

Between:

AVIRE TRADING LIMITED
CCL LABEL LIMITED **Appellants**

- and -

ANDREW MOULAND
(VALUATION OFFICER) **Respondent**

Regarding:

UNITS 1 AND 6 SWITCHBACK OFFICE PARK, GARDNER ROAD, MAIDENHEAD SL6 7RJ
(the "subject properties")

Appearances:
Mr H Seabrook of Ryan Property Tax Services Ltd, representing the Appellants
Mr L Harrington, Representing the Respondent

DECISION AND STATEMENT OF REASONS

© CROWN COPYRIGHT 2026

DECISION

1. The appeals are allowed in part.

2. The panel determined that the rateable values (RV's) of the properties in the 2023 rating list are, with effect from 21 April 2023, £96,000 for Unit 1 and £97,000 for Unit 6.

STATEMENT OF REASONS

Introduction

3. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.

4. These two appeals concerned two units within the Switchback Office Park, Gardner Road, Maidenhead SL6 7RJ, which had been built in 1987 of traditional brick and tile construction. They measured 420.41m^2 (Unit 1) and 414.1m^2 (Unit 6) and were entered in the 2023 rating list as "offices and premises" with RV's of £106,000 and £107,000 respectively at £250 per m^2. As the appeals raised a common argument, they were consolidated into a single hearing in accordance with regulation 6 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. The panel was satisfied that all the evidence before it was admissible in accordance with regulation 17A(1)(b) of these Regulations.

5. Challenges were submitted to the Respondent in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (as amended). The base rate of £250 per m^2 was considered excessive and a reduction to £175 per m^2 was sought. The Respondent decided that the challenges were unfounded and decision notices to this effect were issued. Appeals were subsequently submitted to the Tribunal.

6. The representatives appeared in the dual roles of advocates and expert witnesses. Mr Seabrook declared that he/Ryan were representing the Appellants on a contingency fee basis. Both representatives acknowledged that when presenting evidence as expert witnesses, their duty was to the tribunal irrespective of whether their evidence supported their arguments. Mindful of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), the panel accepted the expert witness evidence on this basis as the appeal was not considered to be complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. Furthermore, it was allowable due to the Tribunal's rules concerning 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 to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

Relevant Law

7. The subject properties must be valued for the purpose of non-domestic rating on the basis of the rent at which they might reasonably be expected to let from year to year on a number of assumptions (paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). The assumptions are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent (the antecedent valuation date) is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality is to be taken as 1 April 2023 (the material day).

8. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned legislation, these propositions are well known to the parties' representatives and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

Discussion

9. The only matter in dispute in these five appeals is the rate per m^2 to be applied with effect from 1 April 2023.

10. The starting point for consideration is the passing rents in respect of the subject properties:-

    Unit 1
    A stepped rent of £83,700 for year 1, £93,700 for year 2, £99,975 for year 3, £106,950 for year 4 and £113,925 for year 5. It is a lease renewal, effective from 1 January 2019 for a term of ten years. This had been analysed by Mr Seabrook to £191.77 per m^2 and to £205.86 by Mr Harrington.

    Mr Seabrook argued that it was not Grade A office accommodation and, as a pre-covid rent, it demonstrated that the unit was over-valued. Mr Harrington argued that the rent was too far removed from the AVD to be relevant, adding that Unit 1 had been refurbished in 2014 to Grade A standard.

    Unit 6
    The rent of £118,300 per annum, effective from 9 December 2020 is the product of a rent review, with the rent being unchanged from 2015. Mr Seabrook did not consider this rent to carry any significant weight, arguing that other rental evidence within the Switchback estate demonstrates that £175 per m^2 is reasonable. Mr Harrington had analysed the rent to £275.42 per m^2.

11. In support of £175 per m^2, Mr Seabrook referred to:

    - Pt Gnd Flr, 4 Foundation Park, Roxborough Way, Maidenhead SL6 3UD
        - 792m^2
        - A lease with effect from 18 June 2021 at £225,806 per annum (with an effective rent of £129,734 per annum) for a term of ten years
        - Analysed to £174 per m^2 by Mr Seabrook
        - Analysed to £273 per m^2 by Mr Harrington
        - Base rate of £250 per m^2
        - Mr Harrington argued that Mr Seabrook's analysis had not taken into account a 20 month rent free period or a capital sum which had been received

    - 1st Flr, South Quantum at 60 Norden Road, Maidenhead SL6 4AY
        - 718.85m^2
        - A lease effective from 18 June 2021 at £207,360 per annum with a 15 month rent free incentive for a term of ten years
        - Analysed to £189.38 per m^2
        - Analysed to £302 per m^2 by Mr Harrington (adjusted for 12 month fit out)
        - Base rate of £250 per m^2

12. In support of £250 per m^2, Mr Harrington referred to:

- Gnd Flr Pt, 8 Foundation Park, Roxborough Way, Maidenhead SL6 3UD
  - 448.26m^2
  - A new letting effective from 1 June 2021 at £161,638 per annum, a stepped rent with rent free period of 5 months
  - Refurbished in 2021. Grade A office accommodation
  - Analysed to £294.27 per m^2 by Mr Harrington (inc. rent free period)
  - Analysed to £280 per m^2 by Mr Seabrook. Mr Seabrook argued that the tenant also occupied multiple buildings in the locality and had done so for a number of years. As such, the tenant is likely to be a special purchaser which renders the rent out of kilter.
  - Base rate of £250 per m^2

- Unit A Gnd Flr, 7 Foundation Park, Roxborough Way Maidenhead SL6 3UD
  - 310.9m^2
  - A new letting effective from 1 February 2021 at £88,669 per annum for a term of 10 years with a rent free period of 13 months
  - Grade A office accommodation
  - Analysed to £261.18 by Mr Harrington
  - Analysed to £197.50 by Mr Seabrook (Mr Harrington argued that Mr Seabrook had not adjusted for the rent free period)
  - Base rate of £250 per m^2

13. Mr Seabrook explained that an agreement had been reached for the 2017 rating list in respect of the Switchback units given they are in the same location and were of similar specification and quality. Mr Seabrook also argued that the Switchback units should be assessed in the same valuation scheme adding that units at Foundation Park were superior to the Switchback units. This demonstrated that the subject properties had been over-valued in the 2023 rating at £250 per m^2 and should be reduced to £175m^2.

14. Mr Harrington pointed out that Mr Seabrook had analysed the rents on the basis the landlord was responsible for insurance and repairs. However, they are met by a service charge and are, therefore, indirectly paid by the tenants. Mr Harrington also argued that Mr Seabrook’s assertion that Gnd Flr 8 Foundation Park was the subject of a special purchaser had not been supported with any evidence and was mere speculation. Overall, Mr Harrington believed that £250 per m^2 for the subject properties is reasonable.

15. Taking Mr Seabrooks points in turn, the panel noted the long established principle that each rating list is *de novo* with their own antecedent valuation dates (AVD) and material days. The AVD takes into account the rental market on a specific date whilst the material day takes into account the physical conditions two years later. Any agreement in respect of the 2017 rating list does not automatically follow into the 2023 rating list. Turning to the Foundation Park units, the panel concluded that they are superior to the subject properties and demonstrated that £250 per m^2 was unreasonable. As far as the correct valuation scheme is concerned, the panel understood that this is used by the Respondent to group properties with broadly similar characteristics (size, location, age, quality etc). However, it is nevertheless the case that each property within any scheme is assessed upon its individual merits. Given this, the panel did not find the inclusion of the subject properties in any particular scheme to be materially relevant.

16. As stated above, the Foundation Park units demonstrated that the subject properties had been over-valued at £250 per m^2. However, the alteration sought to £175 per m^2 was not supported by the totality of the evidence which was before the panel. After due consideration, the panel concluded that £225 per m^2 for the subject properties was reasonable.

Conclusion

17. In view of the above findings and conclusions, these appeals are allowed in part and the RV's of the subject properties are altered, with effect from 21 April 2023, to £96,000 for Unit 1 and £97,000 for Unit 6 at a base rate of £225 per m^2.

18. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 the Valuation Tribunal for England orders the Respondent to alter the rating list entry in respect of the subject properties as above, with effect from 21 April 2023. The calculation of each RV is as follows: -

Unit 1 Switchback Office Park			
	m^2	£/m^2	value
Ground floor office	205.25	219.38	45,027
First floor office	215.16	219.38	47,201
	420.41		**92,227**
Car parking spaces - 17			4,250
			96,477
		RV SAY:	**96,000**

Unit 6 Switchback Office Park			
	m^2	£/m^2	value
Ground floor office	202.00	225	45,450
First floor office	212.10	225	47,723
	414.1		**93,173**
Car parking spaces - 17			4,250
			97,423
		RV SAY:	**97,000**

Right of further appeal

19. 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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

20. 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 T Blades (Senior Member and Chair)
Miss A Griffiths (Senior Member)

Mr A Johnson
Clerk to the Tribunal
Date issued to the parties: 27 July 2026