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

Case No: CHG101108797

Sitting remotely using
Microsoft Teams

Date: 5 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List Appeal: Local Government Finance Act 1988; Shop and Premises; Request for Allowance for Disability; Appeal dismissed

Before:
MR SP WOOD
MRS AE FIELDER

Between:

GREENHALGHS CRAFT BAKERY LTD **Appellant**

- and -

(VALUATION OFFICER) **Respondent**

Regarding:
GREENHALGHS, UNIT 2, 44-46 HIGH STREET, CHEADLE, SK8 1AE
(the "subject property")

Mr K Batty, the Appellant in person
Mr I Rischer the representative for the Respondent

Hearing date: 14 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The Tribunal Panel found that the subject property's existing assessment of £25,000 Rateable Value (RV) was not unreasonable.

Introduction

3. This appeal had been brought in respect of the following: Unit 2, 44-46 High Street, Cheadle, SK8 1AE, with its entry in the 2017 Rating List as shop and premises at £25,000 RV, effective from 1 April 2017.

4. The appellant's challenge to the Valuation Officer (VO) was made on 10 August 2023. The appeal to this Tribunal was made on 21 November 2023, following the VO's decision notice of 8 November 2023, in respect of the appeal property (hereditament).

5. 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 Ken Batty Chartered Surveyors on behalf of the appellant.

6. As Mr Batty appeared on behalf of the appellant as both advocate and expert witness, the clerk asked 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 Batty stated that he was being paid for representing the appellant, however he confirmed to the panel that his instruction was not based on a conditional fee arrangement. 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 his client's case.

7. This is a compiled list appeal so the material day is 1 April 2017.

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

Background

9. The subject property consists of the ground floor shop and first floor office of a two storey commercial building of traditional brick construction, situated on Cheadle High Street.

10. The subject property first entered the 2017 Rating List at £26,250 RV. The challenge to the VO sought a reduction in RV from £26,250 to £23,500, based on two grounds. The first issue was based on differences in sizes and the zoning of areas that the assessment was based on. The panel was informed that following a recent inspection of the property, this matter had been agreed between the parties and was no longer disputed. This had resulted in the RV being reduced to £25,000 with effect from 1 April 2017, which Mr Batty confirmed.

11. There remained only one issue outstanding for the panel to determine, which was whether an allowance of 5% should be applied to reflect a disability experienced by the subject

property, which related to a ramp situated within the property. On the basis of the proposed valuation provided by Mr Batty, the appellant requested a reduction in RV to £23,500.

Relevant Law

12. 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

13. The appellant contended that an allowance of 5% should be awarded due to the presence of a ramp at the rear of the property, which the appellant considered to be a disability.

14. The evidence submitted by the parties included floor plans of the property, as at 12 February 1988 and 3 May 2023, as well as five photographs of the subject property. During the hearing, the clerk shared these images via his screen, to assist the panel, as reference could be made to issues and help clarify information about the property. There was no advantage or detriment to either party and it was in the interests of justice to permit the clerk to share these images during oral submissions.

15. The appellant's representative stated that the presence of a ramp, along a significant length of the rear of the property constituted a disability that other properties within the same parade of shops were not disadvantaged by. The ramp was a disability and he argued that a small allowance, of 5%, should be included in the assessment to reflect this. He added that the alternative of steps would have been more inconvenient than the ramp, nonetheless the ramp was a disability, with an end allowance to be made for its existence.

16. The respondent's representative agreed that a ramp would be less of an inconvenience than steps. However, he stated that no allowance was warranted as he did not consider the ramp to be a disability. Whilst agreeing with Mr Batty, in principle, that an allowance can be awarded where a property is subject to a disability that is not present in other properties, he did not in this instance consider the ramp to be a disability. He stated that when he inspected the property, at first, he did not notice the presence of the ramp. He added that the impact of the ramp was insignificant, to the extent, that a prospective tenant coming new to the property would not be deterred by the ramp, with no impact on any rental bid.

17. The panel established that the ramp ran the length of 6.85 metres, with there being a difference in height of approximately 11 to 12 inches from one end to the other. Converting these figures to the same measurement, the difference in slope was approximately 1 inch every 2 feet, or alternatively, 4.2 cm for every metre.

18. Taking into account the above figures, as well as the photographic evidence, the panel deemed that the gradient of the ramp was not significant; that any impact of this ramp that ran along a corridor within the subject property was minimal; concluding that it was not a disability that necessitated an allowance.

19. During the hearing, the panel noted that the amount specified in the appellant's valuation for the allowance requested did not tally up to 5% when taking into account the areas agreed

between the parties. With the panel deciding that no allowance should be awarded, this was however inconsequential.

Determination

20. In view of the above findings and conclusions, the panel was satisfied that the subject property's current assessment in the 2017 Rating List from 1 April 2017 at a Rateable Value of £25,000 was not unreasonable or excessive. Accordingly, the appeal was dismissed.

Right of further appeal

21. 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.

22. 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 SP Wood, Senior Member (Presiding)
Mrs AE Fielder, Senior Member

5 September 2025

Mr R Patel
Clerk to the Tribunal
Date issued to the parties: 5 September 2025