



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

Case No: CHG101113851

Sitting remotely using
Microsoft Teams

Date: 31 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*RATING — Local Government Finance Act 1988 — price per m² to be adopted; rental evidence,
weighting of evidence, appeal allowed in part*

**Before:
MR PJ WARD
MR I LONSDALE**

Between:

FREIGHT MERCHANDISING SERVICES

Appellant

- and -

**ANDREW MOULAND
(VALUATION OFFICER)**

Respondent

**Regarding:
383 SYKES ROAD, SLOUGH, SL1 4SP
(the “subject property”)**

Mr H Seabrook of Ryan for the Appellant
Mr J Balogun for the Respondent

Hearing date: Wednesday 15 July 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is allowed-in-part. The rateable value (RV) is confirmed at £21,750, based on an unadjusted price per m² of £125 with effect from 1 April 2017.

Introduction

2. This appeal has been brought in respect of the following: an appeal was lodged by Ryan on behalf of the occupier Freight Merchandising Services on 14 February 2025 against the Valuation Officer's decision of 21 January 2025.
3. Mr Seabrook 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), Mr Seabrook's declaration of truth included a statement that he was instructed under any conditional fee arrangement.
4. Mr Seabrook declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and 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.
5. 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 (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial).
6. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.
7. Mr Balogun was acting in the dual role of advocate and expert witness.
8. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Issue

9. The issue concerned the price per m² to be adopted for the subject property with effect from 1 April 2017. The representative had sought a reduction from the unadjusted price per m² of £130 to £110 per m². The respondent sought the dismissal of the appeal defending the price of £130 per m².
10. The subject property was a warehouse with offices that was constructed in 1983. It was located on a main throughfare through Slough Trading Estate and had direct access to the A355 Farnham Road which leads to junction 6 of the M4 and junction 2 of the M40. The RV was £22,500 with effect from 1 April 2027. The antecedent valuation date (AVD) was 1 April 2015 and the material date for this appeal was 1 April 2017.

Decision and reasons

11. Mr Seabrook confirmed that he accepted that his comparable hereditaments in Yeovil Road were not as good comparable hereditaments when compared with those within Sykes Road but they still provided evidence of rents within the locality. He confirmed that the rent for the

subject property from 2016 devalued to £145.79 per m² which was a year after the AVD in a rising market and therefore he considered would be less in 2015. He considered the best evidence was that 382 Skyes Road, a rent from June 2015, which rent devalued to £109.52 per m² and 388 Sykes Road, a rent from July 2015, which devalued to £124.94 per m².

12. Mr Seabrook considered rental evidence for 386 Skyes Road and 387 Skyes Road was too remote from the AVD being set in 2012 and 2013. He also considered that 388 Skyes Road was not comparable to the subject property as it was in a different scheme under leisure use.
13. Mr Seabrook considered the current RV to be unreasonable and requested RV £19,000 based on a price of £110 per m².
14. When asked for the reasons why the parties had different analysed rents, Mr Seabrook confirmed that he had measured using the gross internal area which he considered to be standard practice.
15. Mr Balogun stated that properties within the locality were considered on a size matrix and that all properties with size between 162 m² and 250 m² were valued based on an unadjusted price of £130 per m² and that the next size band was for properties between 296 m² and 500 m² were valued on a price per m² of £110. He stated that there were nine different size bands all based on the rental evidence available and that to alter the price per m² for one size band would mean that all other size bands would have to be considered. He also stated that £130 per m² had been adopted for the previous rating list and that the value had been accepted.
16. Mr Balogun considered the best evidence in supporting £130 per m² was the rent passing for the subject property which had been analysed to £145.79 per m². He also referred to rental evidence in Skyes Road which he had analysed between £134.06 per m² and £146.86 per m². He confirmed that he had used the main space measurement when analysing the rents.
17. The panel noted that the appellant's representative and the respondent had used different measurements to analyse the rents with the subject property being the only analysed rent that the parties had agreed. This rent analysed to £145.79 per m² but the lease commenced a year after the AVD and therefore there would be some growth between the AVD and May 2016.
18. The panel did not consider the rental evidence for 386 and 387 Skyes Road to be of assistance as the leases commenced in 2012 and 2013 and therefore too remote from the AVD. It also accepted that the rent on 388 Skyes Road was not of assistance due to being in a different mode of occupation.
19. The panel then considered the rental evidence. It considered that 382, 384 and 385 Skyes Road were the most compelling as they were similar in size and the leases commenced close to the AVD. The appellant's representative had analysed these to £109.52 per m², £124.94 per m² and £127.48 per m² whilst the respondent had analysed the rents to £135.14 per m², £143.49 per m² and £146.86 per m². The panel noted that the subject property was held on a full insuring and repair lease whereas the two of the leases for those most compelling properties were on an internal repairing term which the panel considered would inflate the rents.
20. The panel having considered the fact that the rents were either not full insuring and repairing or approximately a year after the AVD would reduce the analysed rents. It considered that the appellant had persuaded it that £22,500 was not reasonable but also had not persuaded

it that the RV should be reduced to £19,000. The panel considered the rental evidence supported an unadjusted price of £125 per m². The panel therefore allows the appeal in part and confirms RV £21,750 with effect from 1 April 2017.

Determination

21. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal is allowed and confirm RV £21,50 with effect from 1 April 2017.
22. Accordingly, we order that the entry in the 2017 Rating List be amended to £21,750 with effect from 1 April 2017 within two weeks of the date of this order.

Valuation

Line	Floor	description	area(m ²)	relativity %	price (£/m ²)	Value
1	ground	warehouse	156.9	97.5	£ 121.87	£ 19,121.40
2	ground	office	17.2	120	£ 150.00	£ 2,580.00
3	ground	kitchen	1	120	£ 150.00	£ 150.00
						£ 21,851.40
		say				£ 21,750.00

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/.

Mr PJ Ward, Senior Member (Presiding)

Mr I Lonsdale, Senior Member

31 July 2025

Mr A Jolly
Clerk to the Tribunal

Date issued to the parties: 31 July 2025