VALUATION TRIBUNAL FOR ENGLAND

2017 Rating List appeal: Workshop and premises; end allowances for shared access; Local Government Finance Act 1988; appeal dismissed.

APPEAL NUMBER:	CHG101126601
RE:	UNIT 11, MANOR PARK INDUSTRIAL ESTATE, WHITEHALL ROAD, BRADFORD BD11 1LW (the “appeal property”)

BETWEEN:	Splicegroup Europe Limited	Appellant
	and	
	Mrs J Moore (Valuation Officer)	Respondent

SITTING:	*remotely using Microsoft Teams*
ON:	Wednesday 12 March 2025
BEFORE:	Mr I Lonsdale (Presiding Senior Member) Mr WJ Read (Senior Member)
CLERK:	Miss K Hendry
APPEARANCES:	Mr A Fowke of Ryan (Appellant’s Representative) Mr M Iqbal (Respondent’s Representative)

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel confirmed a rateable value (RV) of £13,750 for the subject property with effect from 1 April 2017.

Introduction

3. The appeal property had been entered into the 2017 rating list as ‘workshop and premises’ at a RV of £13,750 with effect from 1 April 2017.

4. The challenge proposal was submitted by Ryan and was received by the Valuation Officer (VO) on 12 September 2023. It had been made on the grounds that the RV shown in the rating list was inaccurate. A revised RV of £13,000 was proposed with effect from 1 April 2017 to allow an end allowance of 5% due to shared access at the site.

5. The VO issued a challenge case decision notice on 16 October 2024 which disagreed with the proposed alteration of the list and stated that the rating list entry was reasonable based on the evidence and information available.

6. 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 the appellant’s representative on behalf of the appellant and received by the Tribunal on 29 October 2024.

7. Mr Fowke appeared on behalf of the appellant as advocate only.

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

Relevant Law

9. The panel is governed by Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999, which provides that:

> 2(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.

10. In respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

11. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2017.

Discussion

12. Mr Fowke argued that the appeal property was located on a small site with the loading shared directly with neighbouring occupiers. The yard area was severely cramped due to car parking. This made deliveries to the main shutter door of the appeal property difficult. He sought for a 5% end allowance to be applied as the appeal property would be less desirable to the hypothetical tenant. Mr Fowke confirmed that there was two entrance/exits to the site, with the rear access having only single lane with no turning circle. He did not consider this to be adequate access. Whilst the appellant owned the site and the appeal property, Mr Fowke argued that to be irrelevant as each unit needed to be assessed vacant and to let separately.

13. In support of an allowance Mr Fowke referred to eight comparable properties all that had been granted a 5% allowance. He considered Unit 10, Common Road, Bradford to be the most similiar in terms of the shared access issue.

14. In response the VO argued that the site featured multiple access points. There was a large yard which the site manager confirmed that ITS Turbo Charges have a right of way over to access their unit. The VO stated that he had visited the site on 6 March 2025 and spoke with the site manager. The site manager had confirmed that there was a partition wall which separated the yard from the restaurant which was partly removed. He also confirmed that members of the public used the yard as a cut-through to avoid the traffic lights at the junction.

15. The VO argued that the owner and appellant in question made a decision to lease the unit to ITS Turbo Charges as it would be a benefit to them with regarding rent. They would have been aware that they would need access to the unit and have deliveries coming and going. Therefore, the VO argued that there was no shared access issue and to give an allowance for one would be double discounting.

16. The VO turned to the comparable properties put forward by the appellant's representative and stated that each allowance had been given on its own justifiable reasons. In support he referred to the case of The Occupier v Stauder (VO) which stated

> *"the granting of end allowances will always depend on the particular facts affecting any property. It is unreasonable to assume that, simply because one property has an assessment incorporating an end allowance, that another should automatically be entitled to the same allowance."*

17. For example, Unit 10 Common Road was double the size of the appeal property unit. The site consisted of Units 8, 10, 12 and 14 with at least three to four separate occupiers. Due to the size of the units there was a much greater inbound and outbound traffic. Units 10 and 14 were given an end allowance of 5%, but Units 8 and 12 did not have any allowance. The VO argued that the circumstances at this site was different from at the appeal property as nearly all of the properties were owned and occupied by the appellant.

18. Having regard to the evidence presented the panel were not persuaded that an end allowance applied in these circumstances. The appellant's representative had not provided any evidence to support how the appeal property had been disadvantaged by the shared access. The panel held that the comparable properties provided offered little assistance as the allowances had been applied on the individual circumstances of those sites. Unit 10 Common Road had multiple units with four different occupiers and as the units were bigger, it was expected to create more traffic. That had not been demonstrated at the appeal property.

Disposal

19. In view of the above findings, the panel concluded that it had not been demonstrated that the present RV of £13,750 was unreasonable and therefore the appeal was dismissed.

Date issued to parties: 3 April 2025

Right of further appeal

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.
