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

Case No: CHG101134251

Sitting remotely using Microsoft Teams

Date: 20 November 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — end allowance for disabilities — appeal allowed in part

Before:
MR WJ READ
MRS PA CROWTHER-NEWMAN

Between:

DALJIT SINGH **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) **Respondent**

Regarding:
UPPALS, 33 BARCROFT ROAD, WOLVERHAMPTON WV2 3AT
(the "subject property")

Mr G Ravenscroft for **RVA Surveyors Ltd**
Mr A Khan for the **Respondent**

Hearing date: 22 October 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed-in-part.

2. The Tribunal finds that an allowance of 5% should be allowed. The resultant rateable value (RV) was £15,250.

Introduction

3. The appellant had made a challenge against the accuracy of the compiled list assessment in the 2023 Rating List, by way of a proposal that he served on the Valuation Officer (VO) on 22 September 2023. After considering the proposal and evidence submitted during the challenge period, the VO decided that the proposal was not well founded. A decision notice to this effect was served on the appellant on 5 March 2025. His representatives then appealed the VO's decision to the Tribunal on 22 May 2025, on the grounds that the current valuation for the hereditament was not reasonable, under regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009.

4. As part of their induction training, a new member of the Tribunal and a new Tribunal Clerk also observing proceedings. It was explained to the parties that it was the panel's intention to invite the new member and Clerk to accompany it to the retiring room. The parties were assured that neither the new member or Clerk would not participate in the decision making exercise but would simply observe as part of their training. Neither party had any issues or objections to this.

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

Background

6. The appeal property was a shop and premises with a total area of 154.68m². It had an addition of £7/m² for air conditioning.

7. As Mr Ravenscroft 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).

8. He declared that he was instructed under a success fee arrangement in his role as both advocate and expert witness. Mr Ravenscroft confirmed 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.

9. 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 Procedure regulations 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).

10. Mr Khan confirmed that he was representing the VO as advocate and expert witness.

11. The only issue in dispute before the panel was whether an end allowance of 10% should be applied to the assessment due to lack of access. Mr Ravenscroft sought a reduced entry of £14,250 RV.

12. However, Mr Khan defended the VO's assessment of £16,00 RV.

13. The evidence bundle before the panel comprised of all the evidence disclosed and exchanged during challenge which included the parties' skeleton arguments, a location map, photographs of the subject property and their comparable properties.

Relevant Law

14. The term 'rateable value' is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended):

"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; and

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".

Discussion

15. Mr Ravenscroft argued that the subject property was located in a pedestrianised area, set back from Dudley Road and masked by other premises. He therefore sought a 10% allowance due to the poor location.

16. To support his argument, Mr Ravenscroft referred to 35 Barcroft Road which was in the same locality and a 7.5% allowance for access had been granted.

17. Mr Khan contended that 35 Barcroft Road had been given an end allowance due to the close location of the residential area and being a larger shop, the deliveries would be by larger lorries.

18. The panel applied significant weight to a photograph that was contained within Mr Ravenscroft's evidence bundle, which showed a Heavy Goods Vehicle, parked on the corner of Barcroft Road, making deliveries to 35 Barcroft Road. It also showed the lorry parked up very close to domestic properties. This photograph demonstrated to the panel that an allowance of 7.5% would be justified for that property, as being located close to domestic properties, there could be restrictions on the days and times of deliveries.

19. Mr Ravenscroft also argued that 480 Dudley Road had been granted allowances of 10% and 5%. Although Mr Ravenscroft did not know the reasons for the allowances, he thought it was likely that one of them was for that property being set back from Dudley Road.

20. However, Mr Khan contended that 480 Dudley Road had been a public house and that the allowance of 5% had been allowed, for it being set back from the road. The allowance had been carried forward to the existing assessment, although during questioning, Mr Khan was unable to confirm if the carrying forward of the allowance was an error on behalf of the VO. The 10% allowance was due to layout and floor levels.

21. As Mr Khan was unable to confirm if the continuation of the allowance was an error, the panel had to accept that the allowance had been awarded correctly and the panel applied some weight to the allowance for that property.

22. To further support his argument, Mr Khan also contended that the neighbouring property, 31 Barcroft Road had not been given any allowance. However, during questioning, Mr Khan accepted that there was still time for a proposal to be submitted in respect of that assessment and therefore the panel applied less weight to that argument.

Determination

23. In view of the above findings and conclusions the panel concluded that by vehicle, the subject property was only able to be accessed by going through residential streets that were located behind the subject property. The panel also noted that the subject property was set back from Dudley Road, which would reduce the visibility of the subject property and result in less footfall. the Tribunal is therefore satisfied that an allowance should be granted.

24. However, the panel was not persuaded that an allowance of 10% was justified as 35 Barcroft Road had only been given a 7.5% allowance and the panel concluded that the disabilities for that property were worse than the subject property. Although it did have greater visibility from Dudley Road. The panel was therefore satisfied that an allowance of 5% should be granted.

25. The Valuation is as follows:

Floor	**Description**	**Area**	**Rate/£**	**Value**
Ground	Retail Zone A	40.30	165.00	6,650
Ground	Retail Zone B	30.40	82.50	2,508
Ground	Retail Zone A	28.10	156.75	4,405
Ground	Retail Zone B	23.10	78.38	1,811
Ground	Internal storage	16.39	16.50	270
First	Internal storage	16.39	8.25	135
			Sub total	15,779
Air conditioning		45.60	7.00	319
				16,098
Allowance for lack of access			5%	805
				15,293
			Rateable value say	15,250

Order

26. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list to rateable value £15,250 with effect from 1 April 2023.

27. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

28. As the grounds of the appeal have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision.

Right of further appeal

29. 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.

30. 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 WJ Read, Senior Member (Presiding)
Mrs PA Crowther-Newman, Senior Member

20 November 2025

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 20 November 2025