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

Case No: CHG101139857

Sitting remotely using Microsoft Teams

Date: 10 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2017 Rating List Appeal: Local Government Finance Act 1988; Shop and Premises; Correct Zone Rate to be applied: Request for Allowance for Disability: Reductions for Masking and Superfluous Floor Area; Appeal dismissed

Before:
MR SP WOOD
MRS AE FIELDER

Between:

GREENHALGHS CRAFT BAKERY LTD **Appellant**

- and -

(VALUATION OFFICER) **Respondent**

Regarding:
322 & 1ST FLOOR 324 CROMPTON WAY, BOLTON, BL2 2NE
(the “subject property”)

Mr K Batty, the Appellant in person
Mr T Brown, 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 finds that the subject property's existing assessment of £7,800 Rateable Value (RV) was not unreasonable.

Introduction

3. This appeal had been brought in respect of the following: 322 and first floor 324 Crompton Way, Bolton, BL2 2NE, whose entry in the 2017 Rating List as shop and premises was at £7,800 RV, effective from 1 April 2017.

4. The appellant's challenge to the Valuation Officer (VO) was made on 29 September 2023. The appeal to this Tribunal was made on 16 February 2024, following the VO's decision notice of 22 December 2023, in respect of the subject 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). He stated that he was being paid to represent 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 the 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 was a property within a parade of five retail shops located in a residential area of Bolton. It was stated to be of traditional construction, built in the 1960's. It comprises ground floor retail area with ancillary accommodation on the first floor, including the first floor of the adjoining property, 324 Crompton Way.

10. The subject property first entered the 2017 Rating List at £8,400 RV. At the check stage of this dispute, it had been reduced to £7,800, with the first floor area within the assessment amended in line with the appellant's submission. The assessment remained to be calculated using the zonal base rate of £200/m^2.

11. The challenge to the VO sought a reduction in RV from £7,800 to £5,000. The issues for the panel to determine, as requested by the appellant, were as follows:

i. Whether to allow the reduction sought to the zonal base rate from £200/m^2 to £150/m^2.

ii. Whether an end allowance of 2.5% should be applied to reflect the disability of steps at the rear of the subject property.

iii. Whether there should be a reduction to reflect masking in zones A and B.

iv. Whether there should be a reduction to reflect superfluous areas, on the basis that the first floor is disproportionate to the ground floor,

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. In arriving at its decision, the panel turned to each issue in dispute. Firstly, addressing whether the current zonal base rate applied to the subject property's assessment was unreasonable. Mr Batty sought a reduction from the existing rate of £200/m^2 to £150/m^2.

14. The panel was aware that the Lands Tribunal judgment in *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 provided authoritative guidance on the weight to be attached to rental and assessment evidence. This case had established six propositions that gave clear guidance to be followed when assessing rateable value. Bearing these six propositions in mind, the panel acknowledged that the rent on the subject property, where available, was considered to be the correct starting point and consideration to how that rent compared to the statutory definition of rateable value. The rents on similar properties were also considered and assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

15. The lease for the subject property was effective from 1 September 2018 for a term of 10 years. with 5 yearly reviews, at a rent of £10,000 per annum. Additionally, the respondent advised that fit out costs by the appellant amounted to £150,000.

16. The respondent referred to the rental evidence of the adjacent properties on the same parade as the subject property, including 316 and 324 Crompton Way, with leases effective from February and October 2015, which were not too far removed from the AVD, analysing at £254.94 and £245.80 respectively, both in excess of £200/m^2, which the VO stated supported the current rate.

17. During the hearing, Mr Batty made no oral submissions to support the suggested rate reduction to £150/m^2. Nonetheless, the appellant's submission referred to a number of comparable properties in Bolton with zone A rates at £150/m^2 and also at £125/m^2. Based on this evidence, he asserted that the maximum rate that should be applied to the subject property should be £150/m^2.

18. The evidence presented, including the subject property's rent and the associated fit out costs, did not convince the panel that the current rate of £200/m^2 was unreasonable. The respondent's comparable properties were on the same parade and more akin to the subject property, with the appellant's evidence lacking detail and content, to support a rate reduction.

19. With regard to the appellant's request for an end allowance to be awarded, Mr Batty informed the panel that there were steps at the rear of the property, with a total height of two feet. This was a disability affecting access, which he argued required reflection in the assessment via an allowance of 2.5%.

20. The respondent stated that each of the other properties in the same parade of shops had the same set of steps, however the other assessments did not include any allowance for access. In addition, the respondent contended that this issue had been reflected in the passing rent and tone of the shops in the parade. Mr Batty stated that the lack of dispute by the occupants of the other shops in the parade or any previous occupant of the subject property, did not signify that his client was not impacted by this problem. This disability needed to be reflected in the assessment.

21. The panel deemed that the onus was on the appellant to evidentially demonstrate that the subject property was disadvantaged to an extent in comparison to other similar properties, such that it necessitated an end allowance. Sufficient evidence had not been presented to show this, with the panel considering the steps not to be a significant disadvantage that warranted an allowance, especially when taking into account the aforementioned rental evidence.

22. The panel then turned to the appellant's request for a reduction to reflect the masking to zones A and B. Mr Batty referred the panel to a floor plan within the evidence bundle, indicating that there was a wall which masked areas within these zones, He added that this was a solid permanent wall, that supported the first floor which would collapse without this wall. Mr Brown, to the contrary stated that this wall was present after the £150,000 fitting out of the property, carried out for the current tenant's occupation. He added that the wall was not structural and could be removed,

23. The respondent drew the panel's attention to floor plans, including those submitted for planning purposes, which suggested that this wall was not a permanent presence in the property. Furthermore, Mr Brown stated that when he had inspected the property on 29 July 2025 it was evident that this ground floor wall did not align with the first floor wall, with the first floor structure not reliant on this wall as support. Mr Batty mentioned that his floor plan, would have supported his assertion, however this plan was not included within the evidence bundle.

24. Based on the evidence submitted, the panel was persuaded more by the VO's explanation. If the appellant wished to support its argument via a plan, it should have ensured that this piece of evidence was submitted in advance of the hearing, be that in accordance with the Tribunal's standard directions, or as a request for late evidence. The panel decided that no reduction for masking was justified.

25. Finally, the panel deliberated about the reduction for the area on the first floor that the appellant deemed to be superfluous. The appellant stated that the first floor was disproportionate to the ground floor. The panel noted that the address of the property was such that it included the first floor of the adjoining property, number 324. The lease was inclusive of this area, with the appellant having no choice in this. The appellant argued that

with the first floor including that of the adjoining property, there was little or very limited use of the first floor, and with the appellant only able to make limited use of it, a reduction should be applied within the assessment to this area.

26. The panel noted that the appellant's proposed valuation provided the measurements for the first floor area to be the same as those provided by the respondent. Moreover, the appellant's calculations in respect of the first floor areas differed from the VO's, only with regard to the zone based rate applied in the calculations. The areas and relativities applied were the same for both parties. As referred to in paragraph 10 above, in the challenge decision, the respondent had previously confirmed that, at check stage, the RV was reduced as these areas were amended in line with the appellant's submission. With all this in mind, there was no requirement or indeed, evidence, to change the assessment of the first floor areas any further.

Determination

27. In view of the above findings and conclusions, the panel was satisfied that the subject property's current assessment in the 2017 Rating List at a Rateable Value of £7,800 from 1 April 2017 was not unreasonable. Accordingly, the appeal was dismissed.

Right of further appeal

28. 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.

29. 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

10 September 2025

Mr R Patel
Clerk to the Tribunal
Date issued to the parties: 10 September 2025