



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

Case No: CHG101142030

Sitting remotely using
Microsoft Teams

Date: 23 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — material change in location, temporary roadworks including road closures and temporary traffic lights; were works sufficient to warrant reduction in rent, appeal dismissed

**Before:
MS LS MARSHALL
PROF P CATTERALL**

Between:

MARTIN BROWER UK LIMITED

Appellant

- and -

**AMANDA HITCHINGS
(VALUATION OFFICER)**

Respondent

**Regarding:
GOLDEN WEST FOODS LTD, HARESHILL ROAD, HEYWOOD, OL10 2TD
(the “subject property”)**

Ms E Howard of Ryan representing the appellant
Mr S Wright for the **Respondent**

Hearing date: Wednesday 2 July 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is dismissed. The panel did not consider that roadworks in the locality had such an effect that a reduction in rateable value (RV) was warranted.

Introduction

2. This appeal has been brought in respect of the following: an appeal was lodged by CBRE Ltd on behalf of the owner/occupier Martin Brower Uk Ltd on 2 February 2025 against the Valuation Officer's decision of 8 October 2024.
3. Ms Howard appeared as expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Ms Howard's declaration of truth included a statement that she was instructed under a conditional fee arrangement.
4. Ms Howard declared that she understood and accepted that her duty was to the Tribunal in giving her evidence and she would comply with this as well as the requirements of her 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 Wright appeared as advocate only.
8. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Issue

9. The issue before the panel concerned a material change of circumstances within the locality of the subject property and whether a reduction from 8 February 2021 was warranted due to the change in circumstances.
10. The material change concerned road works which closed one of the main routes to the subject property from the 8 February 2021 and works were still on going on the last day of the 2017 Rating List although the works were due to have been completed within 18 months of the start date.
11. The antecedent valuation date was 1 April 2017 and the material date had been confirmed as 24 June 2022 by the parties.
12. The subject property was a large industrial property which was constructed in 1992. It was situated on the Heywood Distribution Park which was located one mile east of Junction 3 of the M66 and within three miles of Junctions 18 and 19 of the M62 and nine miles from Manchester city centre. It was held freehold and used for the production and distribution of baked goods. It had 21 HGV loading bays and over 200 parking bays.

Decision and reasons

13. Ms Howard stated that due to roadworks close to the subject property since 8 February 2021 which had reduced access and increased traffic this had a significant impact on the running of the business. The usual route to the subject property via Hareshill Road and Pilsworth Road had either been subjected to narrow lanes and temporary traffic lights or closed. This meant that lorries and staff had to use the alternative route which took longer together with extra traffic on that route which add costs due to fuel and employing temporary drivers to ensure their goods reached their destination in peak condition.
14. Ms Howard stated that whilst the roadworks were due to take 18 months to complete there were still works on going at 31 March 2023, the end of the 2017 Rating List
15. Ms Howard stated that as the subject property was held freehold there was no rental evidence to illustrate the impact the roadworks had. She provided details of other roadworks in Essex and Manchester where settlements had been reached and reductions of between 7.5% and 11% had been agreed. In considering the road works and their impact between the subject property and her comparable hereditaments she believed that a 10% reduction should be applied for the period 8 February 2021 to the 31 March 2023.
16. Ms Howard stated that Hareshill Road was limited to vehicles under 18 tonnes and confirmed that the majority of the lorries for the subject property were under this weight and therefore had used Hareshill Road route to the factory. She was unable to provide details of how many miles the diversion route was, the extra time for the diversion and the extra staff or extra journeys. She also confirmed that the road was closed for approximately a year and the rest of the time had narrow lanes and temporary lights.
17. Mr Wright stated that in considering the appeal he had to have regard to the severity and the length of time as to whether an temporary reduction should be granted. He referred to the press cutting in relation to the works and providing dates of closures which were to be kept to the minimum and have temporary lights to avoid full road closures. It also provide details of the alternative access etc. He also stated that the route that had been closed had a restricted weight limit and therefore HGV would have used the alternative route anyway to access the subject property.
18. Mr Wright referred to the Ms Howard's comparable hereditaments. He stated that the works were more severe and were due to last longer than those close to the subject property. Those in Manchester related to the tram works and for one of the properties the access road had been acquired for the works, and a tunnel was being constructed under the estate. He stated that as the allowances ranged from 7.5 to 11%, he considered that if any allowance was warranted it would be lower than 7.5%.
19. Mr Wright then referred to his own comparable hereditaments. His comparable hereditaments were all related to tram works. He provided details of the works and the effects and considered that his comparable hereditaments were more severe than the works and disruption caused to the subject property. He stated that the allowances ranged from 2.5% to 10% and therefore he considered if any reduction was to be given it should be 2.5% or less.
20. Mr Wright stated that he was not aware of any other challenges made on the ground of a material change for other properties on the same industrial estate as the subject property for

the works and considered that a hypothetical landlord would not reduce the rent due to the road works.

21. The panel had to consider whether, following negotiations between a hypothetical landlord and tenant would result in a reduction of rent for the period of the road works which commenced on 8 February 2021. The panel also had to consider the level of works that applied at the material date and that it was not occupied by a particular occupier.
22. The panel noted that one of the routes into the industrial estate had been closed and when not closed was subjected to narrow lanes and temporary traffic lights. The panel was informed that there were two points of access to the estate and that the one that had been closed was subject to a weight restriction prior to the works. The appellant had stated that the works had caused disruption to the day to day running of the occupier but had been unable to clarify the extent of the disruption including the distance and times involved due to the diversion and the increase in the number of extra journeys.
23. The panel then considered the allowances awarded with the comparable hereditaments provided by both parties. It had been persuaded by the respondent that the works which gave rise to the allowances for comparable hereditaments caused greater disruption and in some cases for longer periods. The lowest allowance was 2.5% and in the panel's opinion the works close to the subject property were not as severe as access was always available via the diversion route and via Hareshill Road, albeit hindered by narrow lanes and traffic lights, for part of the time of the road works. The panel considered that a hypothetical landlord would not reduce the rent due to the roadworks.
24. The panel having considered the evidence had not been persuaded that a hypothetical landlord would accept a reduce rent for the periods of the works and therefore the panel dismiss the appeal.

Right of further appeal

25. 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.
26. 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/.

Ms LS Marshall, Senior Member (Presiding)

Prof P Catterall, Member

23 July 2025

Mr A Jolly

Clerk to the Tribunal

Date issued to the parties: 23 July 2025