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

Case No: CHG101146651

Sitting remotely using
Microsoft Teams

Date: 5 February 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — appeal against the accuracy of the rateable value for the hereditament; shop and premises; appeal allowed.

Before:
MR S P WOOD
MISS N CLARKE

Between:

JUSTIN FOWLER **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:
50 HAMILTON ROAD, FELIXSTOWE, IP11 7AJ
(the "subject property")

The Appellant, the Appellant in person
Mr H Leigh for the **Respondent**

Hearing date: 8 January 2026

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed.

2. The Tribunal panel determined a revised rateable value (RV) of £10,500 in respect of 50 Hamilton Road, Felixstowe IP11 7AJ with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal has been made to this Tribunal on the grounds that the rateable value (RV) for the appeal property is not reasonable.

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

Background

5. The appeal property comprises a shop on Hamilton Road, Felixstowe, with a separately leased flat above. The shop has a total area of 106.86m^2 and occupies a prime retail position within the town. Previously let as part of a double unit (48-50 Hamilton Road), the property was divided in 2019 following a partial surrender of the lease, with the former tenant retaining only 48 Hamilton Road. The current occupier of 50 Hamilton Road is The Cookie Barista (Felixstowe) Ltd.

6. The property is owned by The Harrison Portfolio Ltd. Mr Fowler, a director of the company, acted on behalf of the landlord at the hearing.

7. The RV for the hereditament with effect from 1 April 2023 was £22,000 which was based on a price of £425.00/m^2.

8. In the proposal, the Appellant sought a reduction to an RV of £9,000, relying on rental evidence from both the appeal property and 48 Hamilton Road. Although proposals were submitted for both properties, only the appeal concerning 50 Hamilton Road proceeded to the Tribunal, as the Appellant anticipated that a successful outcome would also influence the valuation of 48 Hamilton Road.

9. During the challenge stage, the Valuation Officer reduced the RV to £14,250, applying an unadjusted rate of £275.00/m^2.

10. At the hearing, Mr Leigh confirmed that he had inspected the subject property in December 2025.

11. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included comparable rental evidence and its analysis, comparable assessment evidence and photographs. In advance of the hearing, the Appellant submitted late comparable evidence and a street plan. Mr Leigh confirmed he had no objection to its inclusion.

12. Mr Fowler appeared for the Appellant, acting as advocate and expert witness. He stated that he is a chartered surveyor and that he was not being paid a fee, as he was representing his own company. He confirmed, however, that in giving expert evidence his duty was to the Tribunal.

13. The panel accepted this expert witness evidence on the above basis as 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 in England). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

14. Mr Leigh for the Valuation Officer, also appeared in the dual role of advocate and expert witness.

Relevant Law

15. The term "rateable value" is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant responsible for all rates, taxes, repairs and insurance. In respect of the 2023 rating list, the Rating Lists (Valuation Date) (England) Order 2020 requires the rental levels to be taken on 1 April 2021. In respect of the subject appeal, the material day is 1 April 2023.

Discussion

16. In the case under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

17. The Appellant had initially sought an RV of £9,000 based on the rent at 48 Hamilton Road. However, at the hearing, Mr Fowler relied primarily on the rent from the subject property, which he analysed to £10,666 per annum.

18. Following the division of the former double unit, the former tenant remained in 48 Hamilton Road. A rent of £9,000 per annum was agreed on 9 January 2020 for a lease expiring in August 2025. Mr Fowler analysed this rent to £168/m^2. Mr Leigh's analysis produced a similar figure of £167.57/m^2.

19. The appeal property was marketed from September 2019, with an initial asking rent of £23,000 per annum, but remained vacant for over a year. A new six-year lease commenced on 1 January 2021, with a rent of £8,000 for year one and £12,000 for years two and three, subject to review at year three and break options in 2022 and 2024. Mr Fowler analysed this stepped rent to an annual equivalent of £10,666. Mr Leigh's adjusted analysis produced £10,800 (£206.62/m2). Mr Fowler argued that this was an open market letting agreed only three months before the antecedent valuation date (AVD) and represented the best achievable rent after a lengthy marketing period.

20. Mr Fowler expressed concerns regarding the reliability of forms of return (FORs), noting frequent inaccuracies relating to incentives, repairing terms, and differences between open market lettings and rent reviews. He maintained that only examining the lease itself reveals

the full picture. Mr Leigh confirmed that the VOA is award of such issues and seeks to adjust analyses accordingly but is obliged to consider FOFs as formal documents.

21. Mr Fowler referred to several other properties, with supporting correspondence:

- **40 Hamilton Road** - Let from November 2019 to October 2022 at £750 per month (£161/m2) later falling to £590 per month by July 2023.

- **45 Hamilton Road** – Let to YMCA from 19 February 2019 on a rates and insurance premium only basis.

- **56/57 Hamilton Road** – Former Marks & Spencer, long vacancy from April 2019 until October 2023, significantly affecting the retail pitch.

- **79 Hamilton Road** – Sold in September 2019 and let January 2021 for £24,500 for both shop and flat. Mr Fowler argued that the VOA's initial analysis overstated the shop rent and used an incorrect floor area. He analysed the commercial rent at £14,640 (£253/m^2), arguing this unit was superior to the appeal property.

- **54 Hamilton Road** – Former Arcadia unit, vacant around the AVD following administration in 2020. Previously occupied by Burton Menswear and Dorothy Perkins ladies wear.

22. Both parties agreed that the prime retail area lies toward the upper end of Hamilton Road near the pedestrianised section, anchored by multiples such as Iceland, Boots and formerly Marks and Spencer.

23. The Valuation Officer presented ten comparables assessed at £425/m^2, arguing that all were located close to the subject property and that most analysed above £300/m^2.

24. Based on discussions and evidence, the Valuation Officer reduced the price from £425/m^2 to first £375/m^2, then £275/m^2, which he considered more than reasonable given the rental evidence exceeding £300/m^2.

25. The panel found the most relevant comparables were leases agreed close to the AVD. Apart from the appeal property, only 79 Hamilton Road had a 2021 agreement. Mr Leigh initially analysed this at £379.50/m^2 but revised it before the hearing to £256.10/m^2. After the hearing, the parties advised the Tribunal that Mr Leigh had revised his analysis further after the hearing to £256.10/m^2 following further discussions with Mr Fowler. The new figure reflected the commercial element of 79 Hamilton Road. Based on the revised area in terms of zone A, Mr Fowler had analysed the rent to £246.5/m^2.

26. Other leases dated from 2019 to 2020. Santander at 61 Hamilton Road agreed a rent effective 25 December 2020, analysed at £442.31/m^2.

27. Mr Leigh referred to rent reviews in respect of 73 Hamilton Road which was effective from 9 July 2021. He had analysed this to £410.95/m^2 and 38 Hamilton Road, which was effective from 1 July 2020 and analysed to £382.56/m^2. The parties agreed that this company was holding over on the rent, Mr Fowler stated that the company was established in 2012, and having spoken to the franchisee he found that he had negotiated the rent himself and was

not a professional. The panel found this rent less useful in establishing the value of a new lease on the AVD.

28. A lease renewal at 43 Hamilton Road effective 1 April 2021 was analysed at £300/m^2. Mr Fowler stated that the property had been occupied by Bon Marché who had gone into administration in 2020 and came out in 2021 when they were bought by Peacock. He stated that the tenant considered the negotiations to have been carried out without reference to local rents.

29. The lease renewal for The Works at 52 Hamilton Road reduced the rent from £40,000 to £27,000 per annum, which Mr Leigh had analysed to £366.23/m^2.

30. Overall, the panel considered that the rent on the subject property, agreed very close to the AVD after a prolonged marketing period, provided the most reliable indicator of value. The majority of the Valuation Officer's comparables were either too remote from the AVD or did not involve a new letting.

31. Having considered all the evidence, in accordance with *Lotus v Delta*, the panel found the Appellant's case more persuasive. The open-market rent on the subject property supported a rateable value of £10,500 as the most reasonable outcome.

Conclusion

32. In view of the above findings and conclusions, the Tribunal panel determined that the RV in respect of the subject hereditament was unreasonable, and that an RV of £10,500 more accurately reflected the appeal property. This equated to a price of £205.00/m^2. The panel calculated the revised valuations as shown below.

Valuation — **Base / Adopted Rate** £205.00

Item	Description	Area m2	Relativity	£/m2	Value
1.1	Ground Retail Zone A	34.19	1.00	£205.00	£7,008.95
1.2	Ground Retail Zone B	29.07	0.50	£102.50	£2,979.68
1.3	Ground Retail Zone C	3.41	0.25	£51.25	£174.76
1.4	Ground Internal Store	8.99	0.125	£25.63	£230.37
1.5	Staff Toilet	N/A	-	-	-
1.6	Basement Internal Storage	17.10	0.05	£10.25	£175.28
1.7	Basement Internal Storage	11.70	0.05	£10.25	£119.93
1.8	Basement Internal Storage	2.40	0.05	£10.25	£24.60
				Subtotal	**£10,713.56**
Item	**Adjustments**	**+ / -**	**Line/Overall**	**%**	
				Total	**£10,713.56**

Say RV **£10,500**

33. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2023 Rating List entry in respect of 50 Hamilton Road, Felixstowe IP11 7AJ to £10,500 RV with effect from 1 April 2023. The Valuation Officer must comply with this Order within two weeks of the date of its making.

34. The Appellant is entitled to a full refund of the fee paid in respect of the subject hereditament in accordance with regulation 13E(a)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

35. 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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

36. 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 S P Wood, Senior Member (Chair)
Miss N Clarke, Senior Member
5 February 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 5 February 2026