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

Case No: CHG101148035

Sitting remotely using Microsoft Teams

Date: 31 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating appeal; 2023 Rating List; warehouse and premises; tone of value of main space; appeal allowed

Before:
MR AMRAN HUSSAIN
MR N DE FREITAS

Between:

EURO SERVICES LIMITED **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) **Respondent**

Regarding:
BUILDING 453, SLOUGH TRADE PARK, 97 FARNHAM ROAD, SLOUGH SL1 4UN
(the "subject property")

Mr H Seabrook of Ryan Group for the **Appellant**
Mr K Chamba for the **Respondent**

Hearing date: 11 July 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed.

2. The panel determined the rateable value (RV) of the subject hereditament to be £70,500 with effect from 1 April 2023.

Introduction

3. This appeal has been brought in respect of Building 453, Slough Trade Park, 97 Farnham Road, Slough SL1 4UN (the "subject property"), which was entered in the 2023 rating list as 'warehouse and premises' at RV £88,000, effective from 1 April 2023.

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, Ryan Group made an appeal to the Valuation Tribunal for England (VTE) on behalf of Euro Services Limited. The appeal was made because the appellant did not agree with the Valuation Officer's decision not to alter the 2023 rating list following the challenge. The appellant originally sought a reduction to RV £64,500 with effect from 1 April 2023, however, at the hearing he stated that he sought a reduction to £70,500.

5. The appellant's representative, when appearing as expert witness, stated that he was on a conditional fee arrangement. However, he also stated that he understood and accepted that his first duty was to the VTE in giving his evidence, whether or not the evidence supported his client's case.

6. The panel has 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 Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 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).

7. It was therefore appropriate for the panel hearing the evidence to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the matters in issue before it.

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

Background

9. The subject property is a warehouse and premises built in 2002. It is situated in the established Slough Trading Estate. The property is occupied by Euro Services Ltd, a specialist distributor of tiles and associated products. It has an area in terms of main space (ITMS) of 393.20m^2.

10. The appeal to the VTE was made on the grounds that the valuation for the subject property was not reasonable.

11. The base level of value adopted for the subject property was not agreed. The valuation officer had adopted £225.00/m^2, however, the appellant's representative sought a reduction to £180.00/m^2 in his revised analysis which resulted in a rateable value of £70,500.

Relevant Law

12. 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;

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

13. The panel had to determine the rateable value for the subject property, which represented a rent that a hypothetical landlord and tenant would agree, as at the AVD, 1 April 2021. The common date was used to ensure that every property was treated in a consistent way.

14. 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. The rent on the subject property was considered to be the correct starting point but, where available, rents on similar properties were also to be considered. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

15. The panel noted that in this appeal the subject property is held on a ten year lease which was a new letting and had been agreed in 2018 at £77,809 it had been analysed to £168.63/m^2. Whilst the panel noted that this was 3 years prior to the AVD it found this to be a good starting point when considering the RV.

16. Mr Seabrook referred to five comparable properties which he believed supported £180.00/m^2 for the subject property. In particular, the panel noted a recent agreement on Building 449, Slough Trade Park, which was situated in the locality of the subject property and had an area ITMS of 510.89m^2, it had been agreed at £180.00/m^2. This property had also entered the compiled list at £225.00/m^2 and was of the same construction and age as the subject property. Mr Seabrook contended that this property had had the same £/m^2 as the subject property in the past 3 rating lists. The panel noted that this agreement had been reached based on some of the same evidence that was before it in this appeal. The panel noted Mr Chamba's comment that it was larger than the subject property, however, it found that this was good evidence, and it attached weight to it accordingly.

17. Mr Seabrook also referred to the following: Building 450, Farnham Road, Slough Trade Park which had an area ITMS of 442.48m^2 and a rent of £79,572 agreed on 21 May 2020, which analysed to £128.26/m^2; Building 455, Slough Trade Park, which had an area ITMS of 214.89m^2 and a rent of £41,233 agreed on 10 December 2020, which analysed to £163.51/m^2; and Building 456, Slough Trade Park, which had an area ITMS of 371.51m^2 and a rent of £73,627 agreed on 18 September 2018, which analysed to £169.09/m^2. The panel found this to be useful evidence which supported £180/m^2 for the subject property.

18. Mr Chamba argued that Building 452, Slough Trade Park, was the best rental evidence, it had an area ITMS of 403.16m^2 and a rent of £80,478 agreed on 1 July 2019, which analysed to £199.62/m^2 and supported £225/m^2 for the subject property. He also referred to 393 Edinburgh Avenue, Slough, which had an area ITMS of 1,474.81m^2 and a rent of £217,362 agreed on 1 June 2020, which analysed to £140.01/m^2. The panel noted that Building 452 was very similar to the subject property, but the rental agreement was somewhat remote from the AVD and 393 Edinburgh Avenue, was considerably larger than the subject property and therefore not comparable. The panel could attach only moderate weight to this evidence.

19. The panel did not accept Mr Chamba's argument that rents agreed prior to the COVID pandemic should carry more weight, it determined that those rents closest to the AVD would carry the most weight, along with the recent agreement on Building 449.

20. Having considered the evidence before it the panel found the evidence provided by Mr Seabrook to be the more persuasive. It determined that an RV of £70,500 based on £180/m2 was fair and reasonable as follows:

Line	**Floor**	**Description**	**Area (m^2)**	**£/m^2**	**Value**
1	Ground	Warehouse	52.87	£180	£9,517
2	Ground	Warehouse	182.6	£180	£32,868
3	Ground	Showroom	82.29	£180	£14,920
4	Ground	Kitchen	4.64	£180	£835
5	First	Office	70.8	£180	£12,744
					£70,884
				RV	**£70,500**

Determination

21. In view of the above findings and conclusions, the appeal is allowed.

22. The Tribunal Panel orders 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 amend the entry in the rating list to show a revised assessment of £70,500 RV for the subject property, with effect from 1 April 2023.

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

24. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England)

Regulations 2009 (as amended) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

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/.

Mr Amran Hussain, Senior Member (Presiding)

Mr N De Freitas, Senior Member

31 July 2025

Mrs H Beresford
Clerk to the Tribunal
Date issued to the parties: 31 July 2025