



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

Case No: CHG101152247

Sitting remotely using
Microsoft Teams on
27 March 2026

Date: 22 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 rating list appeal; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; £ per m² in dispute; Appeal dismissed.

Before:

**MISS S STAPLETON
MR CM TAYLOR**

Between:

CLINIGEN GROUP PLC

Appellant

- and -

**ANDREW MOULAND
(VALUATION OFFICER)**

Respondent

Regarding:

**IDIS HOUSE, CHURCHFIELD ROAD, WEYBRIDGE KT13 8DB
(the "subject property")**

Appearances:

**Mr Andrew Hair, of Ryan Property Tax Services UK Ltd, representing the Appellant
Mr Aidan Bailey representing the Respondent**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is dismissed.
2. The panel made no change to the rateable value (RV) of the subject property which remained at £442,500 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction and background

3. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.
4. The subject property entered into the 2023 rating list with effect from 1 April 2023 as “Offices and premises” with an area of 1,456.7m² and a RV of £442,500. A Challenge was submitted to the Valuation Officer in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 on the grounds that its RV was unreasonable and should be reduced to £377,500, based upon a revised adopted rate of £245 per m². The Valuation Officer decided that the Challenge was not well-founded and, as a consequence, an appeal was submitted to the tribunal.
5. Mr Hair appeared on behalf of the Appellant and Mr Bailey appeared on behalf of the Respondent as advocates and expert witnesses and Mr Hair declared that he was representing the Appellant on a contingency fee basis. Both acknowledged and accepted that, when presenting evidence as expert witnesses, their duty was to the tribunal irrespective of whether their evidence supported their respective arguments. Mindful of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), the panel accepted the expert witness evidence on this basis as the appeal was not considered to be 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 concerning admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). It was therefore appropriate for the panel to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

Relevant law

6. The subject property 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). These are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality is to be taken was 1 April 2023.
7. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned legislation, these propositions are well known to the parties representatives and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

Discussion

8. At the commencement of the hearing, Mr Hair advised that he was seeking a revised RV of £420,000, which was based upon an adopted rate of £275 per m².
9. The starting point is the passing rent in respect of the subject property. This was referred to by Mr Hair as being a nil increase at the May 2021 rent review which demonstrated that it was over-rented at £508,804 per annum (the Appellant had been in occupation since 2005). The Respondent argued that, when analysing the passing rent, it amounted to £335.53 per m² without fit out and after taking into consideration the £2m fit out which had been undertaken by the Appellant, it could be in excess of £530 per m². Therefore, an adopted rate of £290 per m² was fair and reasonable.
10. In support of an adopted rate of £275 per m², Mr Hair referred the panel to:
 - 1st Flr Rear Wing, 1 The Heights, Brooklands Road, Weybridge KT13 0XP
 - 1,067m² in size
 - lease renewal from September 2020 for a term of five years with an effective rent of £258,711 per annum.
 - analysed by the Appellant to £242.47 per m²
 - analysed by the Respondent to £243.22 per m²
 - adopted rate of £295.22 per m²
 - 1st Flr North Wing, 7 The Heights, Brooklands Road, Weybridge KT13 0XP
 - 1,775m² in size
 - lease renewal from July 2021 for a term of ten years with an effective rent of £384,742 per annum.
 - analysed by the Appellant to £216.76 per m²
 - analysed by the Respondent to £308 per m²
 - adopted rate of £290 per m²
 - Pt 1st Flr, 5 The Heights, Brooklands Road, Weybridge KT13 0KP
 - 1,518.98m² in size / settled by agreement at £200 per m²
11. In support of the current £290 per m², Mr Bailey referred to:
 - 3rd Floor Suite 2 Velocity 1, The Heights, Brooklands Road, Weybridge KT13 0SL
 - 1,178.77m² in size
 - rent review from December 2021 with an effective rent of £432,717 per annum, a nil increase
 - analysed by the Respondent to £367.09 per m²
 - adopted rate of £290 per m²
 - 4th Floor Suite 3 Velocity 1, The Heights, Brooklands Road, Weybridge KT13 0SL
 - 614.76m² in size
 - rent review from August 2020 with an effective rent of £195,225 per annum, a nil increase
 - analysed by the Respondent to £298.86 per m², with an adopted rate of £315 per m²

12. The subject property had been refurbished in 2016 to become the Appellant's headquarters. Mr Hair agreed that the fit out costs of £2m made it more valuable and should be reflected in the analysis. However, he was of the opinion that £275 per m² (up from £245 per m²) was reasonable. Mr Bailey argued that, in *Bunyan (VO) v Acenden Limited* [2023] UKUT 17 (LC), an addition of £46 per m² was considered reasonable to rent to reflect the refurbishment work which had been undertaken and whilst the subject property would, at Category A standard, be valued at approximately £245 per m², the refurbishments to Category B standard would push the £ per m² to more than £530 per m². Therefore, an adopted rate of £290 per m² is reasonable.
13. Mr Hair argued that the comparable office accommodation he had referred to, analysing to £242.47 per m² and £216.76 per m² respectively, demonstrated that £290 per m² for the subject property was unreasonable. However, Mr Bailey argued that the first was not reflective of Grade A offices in the locality and the latter may not be reflective of Grade standard either. Therefore, the Respondent had attached less evidential weight to them.
14. In terms of the Respondent's comparable properties, Mr Bailey argued that the comparable Grade A office accommodation he had referred to, analysing to £367.09 per m² and £298.86 per m² respectively, showed that £290 per m² for the subject property was reasonable. However, Mr Hair argued they were lease renewals with the originating rents being remote from the AVD in December 2016 and August 2017.

Determination

15. The panel found that £290 per m² for the subject property was reasonable.
16. The parties agreed that £245 per m² was not reasonable in view of the £2m fit out work which had been undertaken by the Appellant. The work was clearly substantial, and it significantly increased the quality and specification of the subject property which must be reflected in its valuation.
17. Mr Hair sought to persuade the panel that an addition of £30 per m² was reasonable and, in turn that a rate of £275 per m² should be adopted. However, the panel was not persuaded, preferring instead the detailed analysis from Mr Bailey which was found to demonstrate that £290 per m² was reasonable for the subject property.
18. Therefore, the appeal is dismissed.

Right of further appeal

19. 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.
20. 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/.

Miss S Stapleton, Senior Member (Chair)
Mr C M Taylor, Senior Member

Mr A Johnson
Clerk to the Tribunal

Date issued to the parties: 22 April 2026