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

Case No: CHG101155659

Sitting remotely using Microsoft Teams on 24/06/2026

Date: 23 July 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Factory and premises — Unadjusted base rate — Appeal dismissed.

Before:

MR PJ WARD
MS N AKHTER

Between:

JOY GLOBAL (UK) LIMITED (REPRESENTED BY RYAN PROPERTY TAX SERVICES UK LIMITED) — **Appellant**

- and -

(VALUATION OFFICER) — **Respondent**

Regarding:

UNIT B2, BRIDGEWATER AVENUE, BOLTON, MANCHESTER, BL5 1EE
(the "subject property")

Mr A Fowke for the Appellant
Mr S Wright for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal Panel confirmed the rateable value (RV) of the subject property at £675,000 with effect from 16 August 2023.

STATEMENT OF REASONS

Introduction

3. This was a 2023 rating list appeal. The subject property had been entered in the 2023 rating list as “Factory and Premises” at an RV of £615,000 with effect from 1 April 2023. This was increased to £675,000 with effect from 16 August 2023, based on an unadjusted base rate of £65 per square meter (psm).

4. The challenge proposal was submitted by Ryan Property Tax Services UK Limited on behalf of Joy Global (UK) Limited and was received by the Valuation Officer (VO) on 16 November 2023. It had been made on the grounds that the RV shown in the 2023 rating list was wrong and proposed a revised RV of £615,000 based on an unadjusted base rate of £60 psm.

5. The VO issued a challenge case decision notice. The VO’s decision was to treat the appellant’s challenge as not well-founded and proposed no change to the rating list.

6. Following the challenge discussions, Mr Fowke revised his valuation and now proposed an RV of £655,000 based on an unadjusted base rate of £62.50 psm.

7. Mr Fowke appeared on behalf of the appellant as both advocate and expert witness. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Fowke declared that he was instructed under a conditional fee arrangement.

8. Mr Fowke understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this regardless of whether or not the evidence supported his client’s case.

9. The Tribunal 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).

10. The Panel therefore considered the expert evidence and attached such weight to it as it saw fit.

11. Mr Wright appeared as both advocate and expert witness.

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

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Background

14. The subject property was a large industrial property located on the Logistics North Estate. It was constructed in 2016, had a total significant area of 7,945.6m^2 and an eaves height of 15.9 metres.

Relevant Law

The Local Government Finance Act 1988

15. Schedule 6 of the Act provides that:

> 2(1) 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.

16. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021.

17. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 16 August 2023.

Discussion

18. The panel heard from Mr Fowke that on 16 August 2023 the unadjusted base rate for the subject property was increased from £60 psm to £65 psm. It is his contention that there was limited evidence on the industrial estate where the subject property was located and the increase was unsupported.

19. Mr Fowke had provided rental evidence of four properties. Three were located on Lomax Way and were within one mile of the subject property, and one on Leadbeaters Lane which was within half a mile of the subject property. These properties measured between 1,890.13m^2 and 2,809.81m^2 with rents effective from 2018, 2019 and 2020. Mr Fowke had analysed these rents between £63 psm and £71.42psm.

20. Mr Wright had also provided rental evidence of four properties. Two were located on Lomax Way and two were located on Wharton Hall Avenue which was within one mile of the subject property. These properties measured between 3,069.70m^2 and 6,596.49m^2 with rents effective from 2018, 2019, 2020, and 2021. They were in the rating list at £65 psm and £67.50 psm.

21. Mr Wright had provided rental analyses for his four comparable properties in the challenge decision notice. These ranged from £62.20 psm to £68.10 psm. At the hearing Mr Wright spoke to different analyses figures in which he explained he had considered growth in the market and applied this to his figures. Mr Fowke objected to the reliance on this alternative analysis. He stated that the rents on his comparable evidence from pre-AVD and post-AVD demonstrated that there was minimal growth in the market during this time.

22. The panel placed little weight on Mr Wright's alternative analyses. It had not been provided prior to the hearing, and whilst it was not new evidence, the panel was of the opinion that Mr Wright had not proven that there was the growth he claimed in the market or locality. For this reason, the panel relied on the original analyses when coming to its decision.

23. It was the panel's view that the smaller properties relied on by Mr Fowke were not comparable to the subject property. Whilst they were located nearby, they were significantly smaller than the subject property and did not demonstrate that the RV of the subject property was unreasonable.

24. The comparable properties submitted by Mr Wright were closer in size to the subject property, however still smaller. Unit F2c Lomax Way and Unit H1 Wharton Hall Avenue were both in the rating list at £67.50 psm and measured under 5,000m^2 and Unit F2b Lomax Way and Unit F1a Wharton Hall Avenue were both in the rating list at £65 psm and measured over 5,000m^2.

25. It appeared to the panel from all of the evidence before it that there were bands of value on the estate relative to the sizes of the units. The analysed rents of both parties varied within the base rates applied; however, it was the panel's opinion that Mr Fowke had not discharged his burden of proof to show that £65 psm for the subject property was unreasonable.

Conclusion

26. In view of the above findings and conclusions, the Tribunal Panel is satisfied that the RV of £675,000 with effect from 16 August 2023 is reasonable. Therefore, the appeal is dismissed.

Right of further appeal

27. 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.

28. 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 PJ Ward, Senior Member (Chair)
Ms N Akhter, Senior Member
23 July 2026

Mrs S Hodgson
Clerk to the Tribunal
Date issued to the parties: 23 July 2026