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

Case No: Various appeals – see schedule

Sitting remotely using Microsoft Teams

Date: 26 November 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — multiple appeals against the accuracy of the rateable values for the hereditaments; warehouse and premises; workshop and premises; appeals dismissed.

Before:
MR J M IMPERATO
MR ABID HUSSAIN
MISS S AKHTAR

Between:

VARIOUS APPELLANTS **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:
VARIOUS UNITS, LANGTHWAITE GRANGE INDUSTRIAL ESTATE, SOUTH KIRKBY, PONTEFRACT, WF9 3NR
(the "subject properties")

Mr M Iles (instructed by Ryan Property Tax Services UK Ltd for the **Appellant**
Mrs K Richardson for the **Respondent**

Hearing date: 12 November 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals were dismissed.

2. The Tribunal panel determined a revised rateable value (RV) of £112,000 in respect of Unit 28, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3NR. As this resulted in an increase in the RV, this can only take effect from the date of this decision.

3. The Tribunal panel determined a revised RV of £40,000 in respect of Unit 28A, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3NR with effect from the date of this decision.

4. The Tribunal panel determined a revised rateable value of £28,750 in respect of Unit 19C & D, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3AP with effect from the date of this decision.

5. The Tribunal panel made no change to the rating list entries in respect of Units 35 and 37 or Unit 34D, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3NR.

STATEMENT OF REASONS

Introduction

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

7. The panel consolidated the hearing of the appeals, as the parties were using the same supporting evidence. Further, in each case the Appellants' representative was the same, as was the Valuation Officer's caseworker.

8. A brief history of each list entry and the parties' respective positions is summarised as follows:

   Ernest Cooper Limited – CHG101111037
   Unit 35 and Unit 37, Langthwaite Grange Industrial Estate

   - Warehouse and premises
   - Original RV £65,500 effective from 1 April 2023, based on a price of £50/m^2.
   - Proposal sought a reduction to £48,500 RV from the same date.
   - Valuation Officer agreed to reduce the RV to £55,000 based on a price of £41/m^2.
   - Appellant still sought a reduction to £48,500 RV based on a price of £35/m^2.

   Askern UK Ltd – CHG101158514
   Unit 28, Langthwaite Grange Industrial Estate

- Workshop and premises
- Original RV £111,000 effective from 1 April 2023, based on a price of £40/m^2.
- Proposal sought a reduction to £97,500 RV from the same date.
- As a result of an inspection on 29 October 2025, the Valuation Officer proposed to increase the RV to £115,000 based on a price of £40/m^2.
- Appellant sought a reduction to £101,000 RV based on the new survey area and a price of £35/m^2.

Askern UK Ltd – CHG101119993
Unit 28A, Langthwaite Grange Industrial Estate

- Workshop and premises
- Original RV £46,000 effective from 1 April 2023, based on a price of £57/m^2.
- Proposal sought a reduction to £30,250 RV from the same date.
- Valuation Officer agreed to reduce the RV to £37,000 based on a price of £46/m^2
- As a result of an inspection on 29 October 2025, the Valuation Officer proposed to increase the RV to £40,000 based on a price of £46/m^2.
- Appellant sought a reduction to £32,500 RV based on the new survey area and a price of £37.50/m^2.

Karonia Ltd – CHG101164631
Unit 34D, Langthwaite Grange Industrial Estate

- Workshop and premises
- Original RV £71,000 effective from 1 April 2023, based on a price of £55/m^2.
- Proposal sought a reduction to £45,750 RV from the same date.
- Valuation Officer agreed to reduce the RV to £53,000 based on a price of £41/m^2
- Appellant still sought a reduction to £45,750 RV based on a price of £35.00/m^2.

MX 5 City Ltd – CHG101120643
Units 19C & D, Langthwaite Grange Industrial Estate

- Workshop and premises
- Original RV £37,750 effective from 1 April 2023, based on a price of £57/m^2.
- Proposal sought a reduction to £24,750 RV from the same date.
- Valuation Officer agreed to reduce the RV to £28,500 based on a price of £44.00/m^2
- As a result of an inspection on 29 October 2025, the Valuation Officer proposed to increase the RV to £28,750 based on a price of £44/m^2.
- Appellant sought a reduction to £25,000 RV based on the new survey area and a price of £37.50/m^2.

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

Background

10. The subject assessments were five industrial properties in rural Wakefield. Mr Iles stated that the properties were all equal, having been built in the 1980s and 1990s of steel portal frame construction, the only difference was the size of the units, which were:

Unit Address	**Size m^2**
Unit 19 C & D	701.59m^2
Unit 28A	869.60m^2
Unit 35 and Unit 37	1016.62m^2
Unit 34D	1295.94m^2
Unit 28	2488.60m^2

11. At Challenge, the Valuation Officer had agreed to a reduction in the RV in respect of all the units except for Unit 28, where there had been no change.

12. Mrs Richardson stated that she had not been the caseworker at the time of the decisions being issued. As a result of the appeals, she had undertaken an inspection which resulted in a change in survey areas on three of the assessments. The Valuation Officer sought an increase in the RV in respect of Unit 28, 28A and Units 19C & D. Under the provisions of regulation 38(5) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England could only order increases in rateable value from the date of the decision.

13. Following the agreed changes, the Appellants' representative revised the RV that he was seeking in respect of these three properties.

14. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included rental evidence and its analysis, and comparable assessment evidence.

15. Mr Iles, as representative for the five appellants, appeared in a dual role of advocate and expert witness. He stated that he was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

16. 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.

17. Mrs Richardson, for the valuation officer, also appeared in a dual role of advocate and expert witness

Relevant Law

18. The term "rateable value" was 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 (SI 2020 No.832) requires the rental levels to be taken on 1 April 2021. In respect of the subject appeals, the material day is 1 April 2023.

Discussion

19. Following the inspection, Mrs Richardson identified some changes to the properties that the Valuation Officer had not been aware of, however the only issue in dispute for the panel was the tone to be adopted.

20. 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.

21. The starting point for consideration was the actual rent passing on the appeal hereditament/s. Mr Iles referred to the new lease for Unit 19 C& D, one of the appeal properties. This lease was effective from 18 February 2019 for a term of five years and at a passing rent of £26,000. He had analysed this to £38.60/m^2. Mr Iles considered that greatest weight should be attributed to this rent, which was a new letting two years prior to the AVD. This was a rent in respect of the smallest of the units. He argued that this rent supported his position that the smaller units, which were sub 1,000m^2 (Unit 28A and Unit 19 C & D) should be valued at an unadopted rate of £37.50/m^2, with the larger units (Unit 35 and Unit 37, Unit 34D and Unit 28) being valued at £35.00/m^2.

22. The Valuation Officer had analysed the rent in respect of Unit 19C & D to £41/m^2 and argued that this rent was far removed from the AVD and did not include the agreed 10% rental growth adjustment from 2019 to the 2021 AVD. To reflect this the Valuation Officer had analysed this rent to £44.80/m^2.

23. In terms of indirect rental evidence, Mr Iles referred to Unit 19A & B, which was a lease renewal of a smaller unit measuring 493m^2 with a three year stepped rent with the lease being agreed on 1 May 2020. He had analysed this rent to £41.88/m^2. The Valuation Officer had analysed this rent to £41.71/m^2 but argued that the physical attributes of the unit were inferior to the subject properties. She stated that it was a smaller site with shared access with Units 19 C & D.

24. In respect of another unit on the industrial estate, Mr Iles referred to Unit 50A. There had been a lease renewal in respect of this property in October 2019, which he had analysed to £36.40/m^2. This property measured 567m^2 and he considered that this supported his price of £37.50m^2 for the smaller units.

25. Mr Iles also referred to Units 12 A & B which had a total area of 1162m^2. This was a lease renewal with a three-year stepped rent of £36,072 effective from 1 September 2019. The Valuation Officer had analysed this rent to £36/m^2. Mr Iles argued that this did not support the Valuation Officer's value of £41/m^2.

26. Mr Iles stated that most of the estate's occupiers are from the local area, so significant rental growth was unlikely due to limited competition driving prices up. During the challenge, it was agreed to use evidence from within the estate, as its rural nature makes it unique. Given the scarcity of high quality lettings, some reliance on data outside the estate may be necessary but approached with caution.

27. Mrs Richardson stated that later rents on the estate had dramatically increased. She attributed this increase to Production Parks acquiring several units within the estate, driving strong demand and anticipated growth. The company had secured a £12million loan to expand studio space and in 2019 Production Parks, purchased Unit 5, which they

demolished and replaced with a state of the art facility. Production Park now occupies most of Lydgate Terrace, has constructed a hotel, and hosts high-profile artists such as Kylie and Pink for rehearsals.

28. Mrs Richardson stated that when the estate was built in the mid-1980s it was on former colliery land and became an enterprise park offering incentives to attract businesses. Over time, the estate had become run-down, with some of the smaller units not being maintained, but in her view property values would rise as a result of Production Parks' expansion, as firms compete for units. Mr Iles added that Production Park had been present on the estate since 2009 and was steadily taking over but emphasized that this was not a nationally significant industrial location and high-profile artists would not be bidding for the rents.

29. The Valuation Officer considered the best evidence to be in respect of Unit 2 Power Park. Whilst Mr Iles agreed that it was comparable in size to Unit 28 (measuring 2872m^2) he argued that its location was not comparable, being approximately eight miles away, closer to the M1, and with direct links to the A1(M), which would enhance its rental value. Unit 2 Power Park was let on a new lease in July 2021 and analysed to £38/m^2, which Mr Iles considered did not justify £41/m^2 for the subject property. He stated that in the 2017 rating list, Unit 2 Power Park was valued at £30/m^2 compared to £25/m^2 for Unit 28, suggesting that if Unit 2 was valued at £38/m^2 in the current list, Unit 28 should be lower. The VO maintained that this was the key piece of evidence as it required no adjustment and was the closest comparable to Unit 28.

30. Mrs Richardson referred to Unit 10a, where an agreement had been reached on a much smaller unit with a 17% reduction, however she stated that the subject units had already been reduced by 20-25%, apart from Unit 28.

31. At the hearing, Mrs Richardson stated that based on the basket of evidence, she considered the tone in respect of the subject properties to be reasonable with the exception of Unit 28, which had not been reduced at Challenge. She stated that in her discussions with Mr Iles she had offered to reduce Unit 28 to £38.50/m^2 which she considered was in line with the rent on Unit 2 Power Park.

32. Mr Iles considered the best rent was in respect of Units 19 C/D, however the panel noted that this was 2 years prior to the AVD and required adjustment.

33. The panel was more persuaded by the evidence presented by the Valuation Officer, particularly in respect of Unit 2 Power Park, which was a similar size unit to Unit 28, was on a similar rural industrial estate with rent agreed close to the AVD. The rents relied on by the Appellant, whilst on the same industrial estate were far removed from the AVD which the panel found to be less reliable. The panel considered that Unit 28 was an outlier, it was considerably larger than the other subject properties and accepted that a reduction in the unadopted rate was appropriate.

Conclusion

34. In view of the above findings and conclusions, the Tribunal panel is satisfied that the current assessments in respect of Units 35 and 37 and Unit 34D were not unreasonable, and these appeals were dismissed without any change being made to the rating list.

35. The Tribunal panel was also satisfied that no reduction was warranted in respect of Unit 28A or Unit 19C & D and these appeals were dismissed. However, it accepted the Valuation

Officer's revised valuations. In accordance with regulation 38(5) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England could only order increases in rateable value from the date of the decision.

Hereditament Address					
UNIT 28A, LANGTHWAITE GRANGE INDUSTRIAL ESTATE, SOUTH KIRKBY, PONTEFRACT, WEST YORKSHIRE, WF9 3NR					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Ground	Workshop	869.60	£46.00	£40,002
Total Value:					£40,002
Rateable Value:					**£40,000**
With effect from 26 November 2025					

Hereditament Address					
UNIT 19 C&D, LANGTHWAITE GRANGE INDUSTRIAL ESTATE, SOUTH KIRKBY, PONTEFRACT, WEST YORKSHIRE, WF9 3AP					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Ground	Workshop	351.65	£42.90	£15,086
1.2	Ground	Area Under Supported Floor	70.55	£30.03	£2,119
1.3	Ground	Mess Room/Wcs Etc	50.87	£47.19	£2,401
1.4	Ground	Office	42.47	£58.08	£2,467
1.5	First	Office	91.84	£51.48	£4,728
1.6	Second	Internal Storage	17.89	£17.16	£307
1.7	Mezzanine	Internal Storage	70.55	£21.45	£1,513
1.8	Ground	Internal Storage	5.77	£42.90	£248
Additional					
		Storage Container	1.00	£80.00	£80
Total Value:					£28,949
Rateable Value:					**£28,750**
With effect from 26 November 2025					

36. The Tribunal panel determined that a price of £38.50/m^2 in respect of Unit 28 was more appropriate, and that an assessment of £112,000 RV more accurately reflected the appeal property. The Valuation Officer had sought an increase to £115,000 RV from the current list entry of £111,000 RV. As the new RV reflected an increase, this increase could not take effect until the date of this decision. The panel calculated a revised valuation, as shown below:

Hereditament Address					
UNIT 28, LANGTHWAITE GRANGE INDUSTRIAL ESTATE, SOUTH KIRKBY, PONTEFRACT, WEST YORKSHIRE, WF9 3NR					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Ground	Production Area	1006.20	£38.50	£38,739
1.2	Ground	Production Area	1383.50	£38.50	£53,265
1.3	Ground	Canteen/showers/Wcs	73.80	£42.35	£3,125
1.4	Mezzanine	Office	12.20	£38.50	£470
1.5	Ground	Offices	316.40	£46.20	£14,617
Additional					

	Plant and Machinery			£1,064
Total Value:				£112,280
Rateable Value:				**£112,000**
With effect from 26 November 2025				

37. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to revise the 2023 Rating List entry in respect of Unit 28 Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3NR to £111,000 RV, with effect from 26 November 2025, within two weeks of the date of this Order.

38. The Tribunal panel orders the Valuation Officer to increase the 2023 Rating List entry in respect of Units 19C & D, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3AP to £28,750 RV, with effect from 26 November 2025 within two weeks of the date of this Order.

39. The Tribunal panel further orders the Valuation Officer to increase the 2023 Rating List entry in respect of Unit 28A, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract WF9 3NR to £40,000 RV, with effect from 26 November 2025 within two weeks of the date of this Order.

Right of further appeal

40. 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.

41. 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 J M Imperato, Senior Member (Chair)
Mr Abid Hussain, Senior Member
Miss S Akhtar, Member

26 November 2025

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 26 November 2025

Appeal number	Appellant	Address
CHG101111037	Ernest Cooper Limited	Unit 35 and Unit 37, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract, WF9 3NR
CHG101158514	Askern UK Limited	Unit 28, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract, WF9 3NR
CHG101119993	Askern UK Limited	Unit 28A, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract, WF9 3NR
CHG101164631	Karonia Limited	Unit 34D, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract, WF9 3NR
CHG101120643	MX 5 City Limited	Unit 19C & D, Langthwaite Grange Industrial Estate, South Kirkby, Pontefract, WF9 3NR