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

Case No: CHG101163475

Sitting remotely using Microsoft Teams

Date: 9 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating; 2023 list appeal; Local Government Finance Act 1988; Warehouse and premises; Lotus & Delta Ltd v Culverwell (VO) [1976] RA 141; Appeal property rent; Rental evidence; Comparable properties; Appeal dismissed.

Before:

MR A SHETH
MRS V HOLLENDER

Between:

EASY DO PRODUCTS LIMITED — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:
UNITS 1-4 AT 33-41, STEWARTS ROAD, WELLINGBOROUGH, NORTHAMPTONSHIRE NN8 4RJ
(the appeal property)

Mr Paul Roberts of Roberts Vain Wilshaw, Chartered Surveyors for the appellant,
Ms Katharine Cockhill for the respondent.

Hearing date: 12 November 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal was dismissed.

2. The Tribunal found that the rateable value (RV) of £156,000 with effect from 1 April 2023 was reasonable.

Introduction

3. This appeal had been brought in respect of the following: Units 1-4 at 33-41 Stewarts Road, Wellingborough, Northamptonshire NN8 4RJ were shown in the 2023 Rating List as 'Warehouse and premises' with an RV of £156,000 effective from 1 April 2023 based on a rate of £35/m^2.

4. The appeal property comprised of four merged industrial units built in 1982 with a total significant area of 4,717.98m^2. The original assessments were Units 1-3 RV £130,000 at £35/m^2 and Unit 4 RV £26,500 at £45/m^2. As Unit 4 was a lower ground floor space the relativity was 0.562 giving a rate of £25.31/m^2. When the unts were merged from 1 April 2021 the total RV was £156,000.

5. A challenge was submitted on 6 December 2023 disputing the RV. The appellant sought a reduction to £30.25/m^2 to give an RV of £130,000 with effect from 1 April 2023 with an end allowance for layout for Unit 4 of 5%, the same as for units 1-3.

6. The respondent considered that the rating list entry was reasonable based on the evidence and information and therefore disagreed with the entry proposed.

7. There was an end allowance of 25% for headroom and location on the lower ground floor level for unit 4 and a 5% end allowance for reduced eaves height. Units 1-3 had an end allowance of 5% for layout and the appellant proposed that Unit 4 should also have the same 5% end allowance.

8. The appellant's representative had since submitted that the appellant now sought a reduction in the RV to £140,000.

9. Mr Roberts appeared in a dual role of advocate and expert witness and confirmed that he accepted and understood that his overriding duty was to the Tribunal. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO) [2018]* UKUT 0253 (LC), Mr Roberts declared that he was instructed under a conditional fee in respect of his role as expert witness.

10. 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 Tribunals' 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). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

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

Relevant Law

12. The issue between the parties concerned the RV of the subject property, specifically the rate per m² that should apply.

13. The term 'rateable value' as defined in paragraph 2(1), 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."

14. The antecedent valuation date (AVD) for 2017 list rating appeals is 1 April 2015. The material day is 1 April 2021.

15. The panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO)* [1976] RA 141. This case had established six propositions, which gave clear guidance to be followed when assessing rateable value, namely:

'(1) Where the hereditament which is the subject of consideration is actually let that rent should be taken as the starting point.

(2) The more closely the circumstances under which the rent is agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the definition of Gross Value in s.19(6) of the General Rate Act 1967 the more weight should be attached to it.

(3) Where rents of similar properties are available they too are to be properly looked at through the eye of the valuer in order to confirm or otherwise the level of value indicated by the actual rent of the subject property.

(4) Assessments of other comparable properties are relevant. When a valuation list is prepared these assessments are to be taken as indicating comparative values estimated by the Valuation Officer. In subsequent proceedings on that list therefore they can properly be referred to as giving an indication of that opinion.

(5) In light of all the evidence an opinion can then be formed of the value of the appeal hereditament, the weight to be attributed to the differing types of evidence depending on the one hand on the nature of the actual rent and on the other hand, on the degree of comparability found in other properties.

(6) In those cases where there are no rents available of comparable properties a review of other assessments may be helpful but in such circumstances it would be clearly more difficult to reject the evidence of the actual rent.

Discussion

16. In deciding this appeal, bearing in mind the six propositions derived from Lotus, the panel acknowledged that the starting point was the actual rent passing on the subject property.

17. The appeal property was held under two leases, Units 1-3 under a lease renewal with effect from 29 October 2019 for a term of 6 years at a rent of £100,000 and Unit 4 on a coterminous lease from 1 April 2021 at a rent of £30,000.

18. The total rent was therefore £130,000 per annum and the appellant's representative stated that the RV of £156,000 must therefore be incorrect. He would expect that the total reconstituted appeal property would be valued less than the two previously separate properties due to quantum as it was now 1,000m^2 larger.

19. The respondent's representative had submitted that the Form of Return (FOR) showed that the rent was calculated as part of the company's purchase and that the appellant's representative had stated that, as the neighbouring property at Unit 4 was of value to the company, it had paid a higher than market value. The panel found that little weight could therefore be given to this evidence.

20. The panel also found that little weight could be given to the lease on Units 1-3 as it was 18 months prior to the AVD of 1 April 2021.

21. In accordance with the Lotus case, the panel then referred to the properties submitted as comparable by the parties.

22. The respondent's representative submitted the property at 2/10 Baron Avenue which had a new open market letting on 21 January 2021 for a ten year term with five yearly rent reviews. The lease was agreed on a Full Repairs and Insurance (FRI) basis and the rent analysed to £39.99/m^2.

23. The appellant's representative submitted that this was not good evidence as the property was valued at £35/m^2, it was smaller than the appeal property and was a single unit, not four combined units.

24. The panel found that whilst it was smaller it was still of a reasonable size in comparison to the appeal property and was of a similar age. In respect of not being four units, the RV of the appeal property had been adjusted for such features. The panel gave this evidence medium weight.

25. The respondent's representative also submitted Unit 4, Everitt Close, a new letting from 1 August 2021 for 10 years with 5 yearly rent reviews. The rent analysed to £59.42/m^2.

26. Although this property was only 1,120m^2 compared to 4,717.98m^2 for the appeal property the panel gave it medium weight as the lease was agreed only 5 months post AVD and there may be an element in its rental analysis reflecting quantum.

27. The appellant's representative had submitted 20 – 22 Stewarts Road, a property of 1,701m^2 with a 3 year rent term from August 2020. The rent analysed to £27.64/m^2. The panel noted that it was much smaller and newer than the appeal property but also that there appeared to be an adjustment due to a capital sum being paid. The panel gave this evidence low weight.

28. The panel also noted that the appeal property was in a scheme with properties ranging from 1,000m^2 to 10,000m^2 and the appeal property was valued at a rate of £35/m^2,the same as other properties in the scheme between 4,000 to 4,400m^2 in size.

29. The panel found that there was little rental evidence in the locality but considered the basket of evidence as presented. The appellant's representative had provided little rental or comparable assessment evidence to support the reduced rate of £28/m^2.

30. The panel found that the appeal property's letting evidence was not very useful but that the property at 2/10 Baron Avenue was suitably comparable to support the tone of £35/m^2 for the appeal property. The panel also found that the schedule of comparable properties supported the tone of value for this type of property at £35/m^2.

31. The onus is on the appellant to provide evidence to support a lower valuation for the appeal property but the panel found that this had not been done.

Conclusion

32. In view of the above findings and conclusions, the panel dismissed the appeal.

Right of further appeal

33. 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.

34. 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 A Sheth, Senior Member (Chair)
Mrs V Hollender, Senior Member
9 December 2025

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 9 December 2025