VALUATION TRIBUNAL FOR ENGLAND

Non-domestic rating; 2017 rating list appeal; Local Government Finance Act 1988; Warehouse and premises; End allowance, Access; Lotus and Delta v Culverwell (VO) [1976] RA 141; Comparable assessments; Appeal dismissed.

APPEAL NUMBERS:CHG101168578

RE:	W P Metals Ltd, Westgate, Walsall WS9 8EX	
BETWEEN:	Watts Clift Holdings	Appellant
	and	
	Lucy Formela-Osbourne (Valuation Officer)	Respondent
SITTING ON:	1 April 2025 (Remote Hearing number 1)	
BEFORE:	Mr Philip Blythe-Bartram	Senior Member
	Professor Iyiola Solanke	
CLERK:	Mr Duncan Adamson IRRV (Hons)	
APPEARANCES:	Mr John Sharpe	of Rabettes Ltd for the appellant
	Mr David Panchal	for the respondent

Summary of decision

1. Appeal dismissed. The panel confirmed the Rateable Value (RV) of the appeal property as £51,000 with effect from 1 April 2017.

Introduction

2. This 2017 rating list appeal had been brought in respect of the following: the appellant was the non-domestic ratepayer of the appeal property W P Metals Ltd, Westgate, Walsall WS9 8EX.

3. The property had been entered in the 2017 rating list as Warehouse and premises based on a rate of £24.92/m^2 giving an RV of £53,000 with effect from 1 April 2023. This included a valuation of Plant and Machinery at £2,302 and a 5% end allowance for layout.

4. A challenge proposal was submitted by the appellant's representative on 2 January 2024 to remove the Plant and Machinery valuation except for that of the Crane at £329 and increase the end allowance to 7.5% thereby reducing the RV to £50,000 with effect from 1 April 2017.

5. The valuation officer (VO) issued a challenge decision notice on 28 May 2024 which stated that, based upon the evidence and information available, the rating list entry was unreasonable but disagreed with the entry proposed.

6. The VO removed all of the Plant and Machinery valuation except for that of the crane of £329 but did not increase the end allowance. The RV was thereby reduced to £51,000 with effect from 1 April 2017.

7. The main building of the appeal property (A) was a typical steel stockholder type of property built in the late 1950's and had a flat metal roof and a combination of brick / block / metal walls. Adjacent to this and in the same curtilage was a second building (B) with a flat metal roof also built in the 1950's. The appeal property was held on a freehold basis.

8. This tribunal decision document is not and does not purport to be a verbatim record of proceedings.

Issue

9. The issue in dispute was whether the end allowance should be increased from 5% to 7.5%.

Evidence and submissions

10. The bundle comprised all of the documents exchanged between the parties as part of the challenge process including the appellant's challenge submission, initial response to the challenge and the VO's challenge case decision notice.

11. The appellant's representative stated that he had inspected the property on 9 January 2023 and had provided a sketched map of the site showing the two separate assessments that abutted the appeal property. These were known as Linley Lodge, a ground floor warehouse and first floor offices and Watts Clift Holdings, a warehouse.

12. In his opinion, access to the appeal property was cramped and he had inspected again on 6 March 2025 and found that the property was in use but was very difficult to access via shared yards.

13. He had submitted one property as comparable, that of K Engineering (West Bromwich) Ltd which was immediately adjacent to the appeal property. This had an end allowance of 5% for layout but, in his opinion, it had a better layout than the appeal property.

14. For these reasons, he contended that the end allowance should be increased to 7.5% reducing the RV to £50,000.

15. The VO's representative stated that the appeal property was located next to the comparable property and was of a similar nature in that it consisted of a number of units and shared the same access road.

16. For these reasons, he was not of the opinion that an increase in the end allowance was warranted.

Decision and reasons

17. The panel was aware that in respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2015. The material day (the date by which physical factors have to be taken into account) in respect of this appeal was 1 April 2017.

18. The panel noted that no rental evidence had been submitted and found that it was therefore required to consider other comparable properties as detailed in the leading case law of *Lotus and Delta v Culverwell (VO)* [1976] RA 141 which set out the manner by which a property should be valued.

19. The panel considered the property submitted as comparable by the appellant's representative and noted that both properties shared the same access road, it had part of the adjacent yard allocated to car parking thereby restricting access but was gated and only had access from the main road. The comparable property was further down the access road than the appeal property and the panel found that it was therefore more impacted than the appeal property.

20. The panel noted that the appeal property had several access points and found that generally access and layout was therefore better than that of the comparable property.

21. On the whole, the panel found that it had not been presented with any evidence that the end allowance for layout or access should be increased. Of the only property submitted as comparable the panel found that it was very similar to the appeal property and could be considered to be more poorly accessed.

22. In cases such as this the onus was on the appellant to provide sufficient evidence to support his case that the valuation of the appeal property was unreasonable, however, the panel found that no such evidence had been provided.

23. The appeal was therefore dismissed.

Date issued to parties: 25 April 2025

Right of further appeal

Any party who is aggrieved by the Tribunal's decision and who appeared or was represented at the hearing has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.