IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG101171090

Sitting remotely using Microsoft Teams

Date: 5 February 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — car showroom and premises; deletion; programme of works; appeal dismissed.

Before:
MR S P WOOD
MISS N CLARKE

Between:

TESLA MOTORS LTD — **Appellant**

- and -

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

Regarding:
SYTNER LAND ROVER, TESLA, NORTHAMPTON, NN3 9HX
(the "subject property")

Mr P Gould (instructed by Colliers International) for the **Appellant**
Ms H Bradley for the **Respondent**

Hearing date: 8 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the entry for the subject property in the 2017 rating list should not be deleted as the hereditament continued to exist.

STATEMENT OF REASONS

Introduction

3. The appellant made a proposal challenging the entry in the 2017 rating list of £147,000 rateable value (RV) with effect from 1 April 2017. The proposal sought a deletion of this entry from the rating list with effect from 10 January 2022. The Valuation Officer did not find the proposal to be well founded, and a Challenge decision was issued on 27 March 2025 maintaining the existing entry in the rating list. An appeal against that decision was received by the Tribunal on 25 July 2025.

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

Background

5. The subject property was formerly occupied as a Jaguar Land Rover dealership and had undergone redevelopment to create a new Tesla showroom. The hereditament comprises a car showroom and premises and was constructed in 1998. It is located on the Riverside Estate, Northampton, an area characterised by a significant concentration of car dealerships.

6. The Appellant sought a deletion from the rating list on the grounds that construction works commenced at the hereditament on 10 January 2022, which they contended rendered the property incapable of beneficial occupation.

7. The evidence submission before the panel comprised of all the evidence disclosed and exchanged during challenge which included the parties' respective case submissions, schedule of works and photographs of the appeal property.

8. In advance of the hearing, Mr Gould made an application for the admission of new evidence, which included photographs of the subject property, F10 Notification of construction project and a Building Control Application. Ms Bradley stated that she had no objection to its inclusion.

9. Mr Gould appeared on behalf of the Appellant as both advocate and expert witness. He stated that his company was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

10. 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.

11. Ms Bradley, for the Valuation Officer, also appeared in a dual role of advocate and expert witness.

Issue and Relevant Law

12. The issue before the panel was to determine whether the subject property should be deleted from the 2017 rating list with effect from 10 January 2022 as proposed by the Appellant's representative.

13. Whilst the rateable value is determined having regard to the antecedent valuation date (1 April 2015), the valuation must reflect the physical facts relating to the subject property and its locality on the date the determination is made or amended (the material day). In this appeal the material day was 10 January 2022, this being the date the Appellant had sought a deletion of the subject property from the rating list. Paragraphs 2(6), 2(7) and 2(8) of Schedule 6 to the Local Government Finance Act 1988 are relevant:

> *(6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the material day.*
>
> *(7) The matters are –*
>
> > *(a) matters affecting the physical state or physical enjoyment of the hereditament,*
> > *(b) the mode or category of occupation of the hereditament,*
> > *(c)…..*
> > *(cc) …..*
> > *(d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there, and*
> > *(e) the use or occupation of other premises situated in the locality of the hereditament.*
>
> *(8A) For the purposes of this paragraph the state of repair of a hereditament at any time relevant for the purposes of a list shall be assumed to be the state of repair in which, under sub-paragraph (1) above, it is assumed to be immediately before the assumed tenancy begins.*

14. The parties referred to the following case law:

- *Newbigin (VO) v Monk* [2017] UKSC 14
- *Jackson (VO) v Canary Wharf Limited* [2019] UKUT 136 (LC)

Discussion

15. On the material day, the property was vacant, and the Appellant's representative contended that a schedule of comprehensive redevelopment works had commenced, which had put the property into a condition which meant that it was incapable of beneficial occupation and should be deleted from the rating list. A Gantt chart showed that works commenced on 10 January 2022 and were completed by 18 March 2022 (approximately 10 weeks).

16. Ms Bradley referred the panel to *Jackson (VO) v Canary Wharf Limited*, submitting that insufficient evidence had been provided to demonstrate the extent of the works carried out. At the time the decision notice was issued, the only supporting material comprised of a Gantt chart, together with three internal and two external photographs, which appeared to have been taken during the final stages of the works. She stated that, on the basis of these photographs it was not possible to ascertain the extent of the strip-out works undertaken.

17. Ms Bradley also referred the panel to the relevant section of the Rating Manual and maintained that the additional evidence submitted after the challenge decision notice did not alter her view. In her opinion, the evidence remained insufficient to demonstrate that the works were comparable in scale or extent to the strip-out works considered in the *Canary Wharf* case, where the offices had been stripped back to a shell.

18. At the hearing, Ms Bradley indicated that she held photographic evidence relating to the *Canary Wharf* property, which she could present for comparison. However, following an objection from Mr Gould, she confirmed that she did not wish to apply for the admission of this further evidence.

19. The works had already been completed by the time the proposal was submitted, and Ms Bradley stated that it was therefore not possible to inspect the property while the works were ongoing. To support the Appellant's case, she argued that additional evidence should have been provided, such as photographic evidence showing the property before, during and after the works, along with contractors' invoices or documentation detailing the nature and scope of the works undertaken.

20. As the works had been completed on 18 March 2022, Ms Bradley submitted that, in the event the panel decided to delete the assessment, it should be reinstated with effect from that date.

21. In light of the differing views advanced by the parties, the panel examined the evidence carefully in order to determine the facts. Mr Gould provided a Gantt chart detailing the programme of works, together with a Building Control application dated 1 September 2021 which described the works as 'alterations to an existing car show room to form a new Tesla showroom/workshop', which indicated a completion date of 7 April 2022. He also submitted an HSE Notification of a construction project, which described the works as 'refurbishment and upgrade of facilities for a new Tesla sales and service centre'. No photographic evidence was supplied to show the condition of the subject property prior to the commencement of the works or after their completion. The panel noted that additional photographs had been submitted in advance of the hearing, although these were undated. While the images showed work in progress, they did not conclusively demonstrate the extent or nature of the works undertaken.

22. Mr Gould referred the panel to the Supreme Court decision in *Newbigin (VO) v Monk*, submitting that the circumstances of the present case were comparable. He argued that the works undertaken did not constitute repairs and the property was incapable of beneficial occupation while the reconstruction works were in progress. He stated that the works would have reduced the property to a shell and it should be deleted. He drew particular attention to several entries on the Gantt chart, specifically lines 37 to 39 of the schedule of works, which were described as 'Building Strip-out and Demolition'. These works included: *removal walls and partitioning* (three days), *removal of timber flooring, flooring in new FOH meeting room, in BOH office* (three days), *MEP strip out, light fixtures no more rec* (two days) and *remove sanitaryware* (two days).

23. At the hearing, Mr Gould was unable to provide any further information to the panel regarding the nature or purpose of the works. It was unclear whether the works involved like for like replacement or any reconfiguration of the accommodation, as no plans had been submitted. Mr Gould stated that the original floor plans had been requested from the Valuation Officer during the Challenge stage but had not been received. He further stated that new floor plans had been provided to the Valuation Officer to assist with the future assessment of the hereditament in the event that it was reinstated following deletion. However, this assertion was not supported by the evidence submitted. Mr Gould stated that some functional load bearing walls had been removed, but confirmed that, to his knowledge, no structural works were carried out to increase the overall size of the building. When asked when he considered the hereditament to have ceased to exist, he stated that this was from the commencement of the works on 10 January 2022.

24. The panel noted that the programme of works commenced on 10 January 2022 and concluded on 18 March 2022, a period of approximately ten weeks. The works did not give rise to a change of use, and upon completion, the appeal property’s mode or category of occupation remained that of a car showroom and premises. The panel further noted that the duration of the works suggested they were not extensive and were more consistent with those normally undertaken to accommodate an incoming occupier.

25. In view of the foregoing, the panel determined that insufficient evidence had been presented to establish that the nature and extent of the works were such that the property was no longer capable of beneficial occupation, and accordingly that a hereditament had ceased to exist.

Conclusion

26. In view of the above findings and conclusions, the Tribunal is satisfied that the subject property’s entry should remain in the 2017 rating list. The appeal was therefore 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 S P Wood, Senior Member (Chair)
Miss N Clarke, Senior Member
5 February 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 5 February 2026