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

Case No: CHG101179844

Sitting remotely using Microsoft Teams

Date: 5 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Lotus and Delta v Culverwell (VO) and Leicester City Council [1976] RA 141 — Warehouse and premises — main space price — appeal dismissed

Before:
MR AN BACKWAY
MR N DE FREITAS

Between:

PL BLAKE LTD — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:
9 VALLEY CENTRE, GORDON ROAD, HIGH WYCOMBE HP13 6EQ
(the "subject property")

Mr Harry Seabrook for **Ryan Property Tax Services** for the Appellant
Mr Keiran Chamba for the **Respondent**

Hearing date: 21 November 2025

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the rateable value was not unreasonable.

STATEMENT OF REASONS

Introduction

3. The appellant had made a challenge against the accuracy of the compiled list assessment in the 2023 Rating List, by way of a proposal that he served on the Valuation Officer (VO) on 1 February 2024. After considering the proposal and evidence submitted during the challenge period, the VO decided that the proposal was not well founded. A decision notice to this effect was served on the appellant on 9 June 2025. His representatives then appealed the VO's decision to the Tribunal on 20 June 2025, on the grounds that the current valuation for the hereditament was not reasonable, under regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009.

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 a warehouse and premises, with an agreed total area of 747m². It was built in the 1980s.

6. Mr Seabrook appeared on behalf of the appellant as advocate and expert witness. The clerk asked if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC).

7. Mr Seabrook declared that he was instructed under a success fee arrangement in his role as expert witness. Mr Seabrook confirmed that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this, as well as the requirements of his professional body, regardless of whether or not the evidence supported the client's case.

8. The panel accepted this expert witness evidence on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and is 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).

9. Mr Chamba confirmed that he was representing the VO as advocate and expert witness.

10. The issue in dispute before the panel was the correct tone of value to be applied to the appeal property. Mr Seabrook sought a reduced entry of £71,000 RV from 1 April 2023 based on an unadjusted of value of £85/m².

11. However, Mr Chamba defended the VO's assessment of £83,500 RV based on a tone of value of £100/m².

12. The evidence bundles before the panel comprised all of the evidence disclosed and exchanged during challenge which included the party's comparable assessments, skeleton arguments, the appellant's revised valuation, a location map and an external photograph of the subject property.

Relevant Law

13. The term 'rateable value' is defined in 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; and*
>
> *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".*

Discussion

14. In the case under consideration, the panel had analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA141. The rent on the subject property is considered to be the correct starting point but, where available, rents on similar properties are also to be taken into account. The assessments on other comparable properties may also be relevant. All of the evidence can then be weighted.

15. In terms of rental evidence, the passing rent for the appeal property was £77,415 which the VO had analysed to £112/m^2. However, the lease commenced on 1 April 2017 which was just over four years from the Antecedent Valuation Date (AVD) which was too far from the AVD to be reliable. There was a lease renewal in April 2024, but the panel also considered this to be too far away from the AVD, and it was not a new tenant coming fresh to the scene.

16. Mr Seabrook had provided the passing rent for four other properties. Unfortunately, the panel could not apply any significant weight to the rent of Owen Mumford as it was a lease renewal in 2019, or that of Unit 2 Wessex Park Estate, as although this was a new lease it was also agreed in 2019 and therefore, both were too far from the AVD to be reliable.

17. Turning to numbers 2 and 6 Valley Centre. The passing rent for these two properties were £87,423 effective from 1 February 2022 and £103,149 effective from 31 September 2021 respectively. He had analysed these rents to £100.13/m^2 and £81.86/m^2 respectively.

18. Mr Seabrook had submitted that the rent for 2 Valley Centre would have been less, if it had been agreed at the AVD, due to an increase in rents in the locality. But the panel found that he had not provided any evidence to support his argument, such as market reports for the locality. The panel noted that 2 Valley Centre was similar in size to the subject property. However, 6 Valley Centre had an area of 1,287m^2 and the panel concluded that the main space price of £81.86/m^2 could be less than the subject property, as a result of a quantum allowance. The panel also noted that 6 Valley Centre was currently in the rating list at an unadjusted main space price of £95/m^2. During questioning, the panel established that there had not been any challenges against the assessment for 6 Valley Centre.

19. A settled tone can be established by agreement with, or a lack of challenge against the Valuation Officer's tone[1]. Whilst the panel were aware that there was still time for a challenge to be submitted, the end of the 2023 rating list is close, which suggested to the panel that a tone of value at Valley Centre had been established. *Lotus & Delta v Culverwell (VO) and Leicester City Council* states "When a valuation list is prepared these assessments are to be taken as indicating comparative values as estimated by the valuation officer. In subsequent proceedings on that list therefore they can properly be referred to as giving some indication of that opinion".

20. The panel was disappointed by the lack of conclusive evidence, either rental or tonal evidence, from both parties as Mr Chamba, in his decision notice, had only referred to the rent for the subject property and the tone of the list for 2 Valley Centre.

21. Given that the rent for 6 Valley Centre was analysed to £81/m^2 and was nearly double the size of the subject property, for the reasons stated above, the panel was not persuaded that a main space price of £85/m^2, as sought by Mr Seabrook, was supported by the evidence. Especially as 6 Valley Centre was currently in the rating list at £95/m^2.

22. It therefore concluded that the RV was reasonable based on the rent for 2 Valley Centre. The passing rent of £87,423, which had been agreed for that property just over a year from the AVD, had been analysed to £100.13/m^2. The RV for the subject property was £83,500, based on an unadjusted main space price of £100/m^2 which was comparable to the passing rent for 2 Valley Centre (£87,423). Given that 2 Valley Centre was approximately 80m^2 larger, it appeared to the panel that the RV was comparable to the rent for similar units within the locality. Even if there was growth in the rental market, the panel concluded that it may not be significant and ultimately, Mr Seabrook has to prove that the current valuation for the subject property was not reasonable. Unfortunately, the panel found that he had provided insufficient evidence to demonstrate that this was the case.

Conclusion

23. In view of the above findings and conclusions, the Tribunal is satisfied that the rental and tonal evidence supported the unadjusted main space price of £100/m^2. It concluded that the resultant RV was reasonable as there was no evidence to prove otherwise. The appeal is therefore dismissed.

[1] *Pointer v Norwich Assessment Committee* (1922) 2 KB 471

Right of further appeal

24. 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.

25. 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 AN Backway, Senior Member (Chair)
Mr N De Freitas, Senior Member
5 December 2025

Mr R Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 5 December 2025