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

Case No: CHG101190636

Sitting remotely using Microsoft Teams on 10 April 2026

Date: 2 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

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

Before:

MRS A GRAHAM

Between:

RONNIES LTD T/A MCDONALD'S — **Appellant**

- and -

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

Regarding:

MCDONALDS DRIVE THRU, CATHEDRAL RETAIL PARK, CHARLESWORTH WAY, WAKEFIELD, WEST YORKSHIRE WF2 9SE (the appeal property)

Mr Mark Paterson of Montagu-Evans for the appellant,
Mr Jantzen Pang for the respondent.

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. I found that the rateable value (RV) of £91,500 with effect from 1 April 2023 was reasonable for the appeal property.

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of the appeal property McDonalds Drive-Thru, Cathedral Retail Park, Charlesworth Way, Wakefield, West Yorkshire WF2 9SE shown in the 2023 Rating List as ‘Restaurant and premises.”

4. The appeal property was a purpose-built, single storey fast food restaurant with an integrated drive-thru facility and an RV of £104,000 based on a rate of £355/m^2 with effect from 1 April 2023. It was located on the Cathedral Retail Park, a well-established commercial hub off Charlesworth Way in Wakefield.

5. A challenge was submitted on 6 March 2024 to reduce the rate to £285/m^2 resulting in an RV of £84,000 with effect from 1 April 2023.

6. Initially, the respondent considered that the proposal was not well-founded and disagreed with the proposed alteration of the list, however, he later issued a revised decision notice as the local billing authority informed that the area of the appeal property was incorrect, an extension of 6.6m^2 had been completed on 1 November 2022. Further, that the line entry in the valuation for “external storage” be deleted as it did not contribute to the RV. Based on this evidence and a further inspection the respondent VO considered that an RV of £91,500 based on a rate of £325/m^2 was reasonable.

7. The appellant appealed to the tribunal on 13 November 2025 against the revised RV now seeking an RV of £80,500 based on a rate of £285/m^2.

8. The Tribunal Business Arrangements contained within the Consolidated Practise Statement for the Valuation Tribunal for England 2025, provides at paragraph 11 that where a panel of two members is due to sit and one of them is unable to attend, a hearing will proceed with a Senior Member sitting alone. The second member of the panel was unable to sit, so the Chair proceeded to hear this case on her own.

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

Relevant Law

10. I referred to the Local Government Finance Act 1988 in respect of the definition of rateable value in paragraph 2(1), Schedule 6 to the Act (as amended). The rateable value of any hereditament is to be taken to be the amount, determined in accordance with the statutory assumptions, equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year, on 1 April 2021 the “antecedent valuation date” (AVD). The material day for this appeal was 1 April 2023.

11. *Case Law - Lotus & Delta Ltd v Culverwell (VO)* [1976] RA 141

Discussion

12. I was informed that the appeal property was held leasehold and had been since 1995. I therefore considered this evidence as well as properties that the parties had submitted that they considered comparable to the appeal property.

13. The appellant's representative stated that the lease renewal agreement of 25 December 2020 on the appeal property was for a rent of £79,500 per annum which he had devalued to £296.62/m^2 on an area in terms of main space (ITMS) of 294.81m^2. This included a 10% uplift for fit-out. In his opinion, this meant that the rate on the appeal property at £325/m^2 was too high and £285/m^2 was more appropriate.

14. I found that the 2020 agreement was the correct starting point for the appeal property valuation in accordance with the *Lotus* judgment, but it was a lease renewal not a new letting and therefore may not properly represent open market rental values. I found it to be useful for the valuation of the appeal property but that I also needed to consider the further evidence submitted by both parties.

15. The appellant's representative submitted that the neighbouring KFC restaurant, also a drive-thru, was valued at a rate of £285/m^2, however, in the previous 2017 rating list it was valued at a rate of £273/m^2, as was the appeal property. Additionally, both had been valued in the previous three rating lists at the same rate. He also submitted that the appeal property, KFC and the nearby Subway were all in a similar location, were of a similar age, would be valued within the same basket of evidence and would therefore let for the same rate. For these reasons he submitted a rate of £285/m^2 was more appropriate for the appeal property.

16. I was aware that each rating list was a separate valuation exercise and therefore that valuations in previous lists may be useful for later valuations but were not determinative. Rating lists are compiled at different points in time and reflect the market conditions, evidence and applicable valuation assumptions prevailing at their respective antecedent valuation dates. As such, differences in rates between lists do not, in themselves, demonstrate inaccuracy or unfairness. The proper approach is to consider each list de novo, assessing the evidence relevant to that list independently rather than by reference to figures adopted in a previous list and I therefore placed limited weight on this comparison exercise.

17. I noted that the KFC restaurant was also a rent renewal from 1 February 2022 with 18 months half-rent and that it devalued to £302.03/m^2, a value above the £285/m^2 proposed by the appellant's representative. Further that, at 245.80m^2, it was 57.27m^2 smaller than the appeal property at 303.07m^2. I found that it was not particularly comparable to the appeal property.

18. I noted that the appellant's representative had submitted additional information in respect of other McDonalds Restaurants however, these were in Newark, Northumberland, Runcorn and Chester, some considerable distance from the appeal property and I did not find them to be comparable.

19. The VO's representative had submitted additional evidence in respect of a McDonald's drive-thru restaurant 1.4 miles from the appeal property at Unit 6, Snowhill Retail Park in Wakefield. This property was 342.49m^2 in area and was therefore more similar in size to the appeal property. It was settled under challenge on 17 November 2025 on an undisputed tone

of £310/m^2. However, it was next to a roundabout whereas the appeal property was on a retail park. I found this property to be a better comparable that provided a more reliable indicator of value for the appeal property.

20. In respect of the RV assessments of KFC in Calder Park and Castleford, Burger King Unit 10, (occupied by Subway) and Tim Hortons, Centre 27 Business Park, I considered them as potential comparables as they were new lettings.

21. I noted that Tim Hortons was let on a 15-year lease from 1 March 2021, only one month prior to the AVD and devalued to £410/m^2. It was smaller than the appeal property and I would therefore expect the higher rate but as it was over 7 miles from the appeal property, I gave it low weight.

22. Burger King on Peel Avenue occupied by Subway was let on a 20-year lease from 1 May 2020 for £74,240 which devalued to £630/m^2, a rate well above that of the appeal property, but had been valued on a tone of £350/m^2. This property was only 2 miles from the appeal property and was next door to a KFC valued on a tone of £340/m^2. I found this comparable evidence to be supportive of the current valuation placed on the appeal property.

23. KFC, Colorado Way was 7.2 miles from the appeal property and was let on a rent renewal from 2018. The rent devalued to £429/m^2 against a tone of £400/m^2. I gave this evidence low weight as it was some way from the appeal property and the rent was agreed three years prior to the AVD.

24. I noted that this evidence of comparable properties were the assessments taken into consideration by the VO in reducing the rate on the appeal property from £355/m^2 to £325/m^2.

25. I found that this basket of evidence was in line with the authoritative case law of *Lotus and Delta* and therefore supported the rate of £325/m^2. I had not been presented with singular evidence or a basket of evidence that supported a reduction in the valuation of the appeal property. I found that the appellant's representative had not provided sufficient evidence to support his case.

Decision

26. In view of the above findings and conclusions, I found that the appeal property was now correctly valued at £91,500 RV with effect from 1 April 2023.

27. The appeal is therefore dismissed.

Right of further appeal

28. 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.

29. 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/.

Mrs A Graham, Senior Member
2 June 2026

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 2 June 2026