



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

Case No: CHG101194960

Sitting remotely using
Microsoft Teams on
20/05/2026 10:00

Date: 1 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

*Non-Domestic Rating Appeal; Lotus and Delta v Culverwell (VO) and Leicester City Council [1976]
RA 141; warehouse and premises; appeal allowed in part.*

Before:

**MS T SHAAH
MR AN BACKWAY**

Between:

BATLEYS PROPERTIES LIMITED

Appellant

- and -

**KAREN GILES
(VALUATION OFFICER)**

Respondent

Regarding:

**BESTWAY CASH AND CARRY LTD, WEST SERVICE ROAD, DERBY DE21 7BL
(the "subject property")**

**Mr J Boswell, the Appellant
Mr J Wallace, for the Respondent**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed-in-part.
2. The entry is reduced to Rateable Value (RV) £310,000 with effect from 1 April 2017.

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of Bestway Cash and Carry Ltd, West Service Road, Derby DE21 7BL which was entered in the 2017 rating list as 'warehouse and premises' £325,000 RV, effective from 1 April 2017.
4. The proposal had been served on the Valuation Office Agency (VO) on 14 March 2024 seeking £267,600 RV effective from 1 April 2017
5. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

6. The only issue for determination was the rateable value of the appeal property.

Discussion

7. Prior to the hearing, the parties reached verbal agreement of RV £310,000 based on a tone of £40/m² the security gates and fencing had also been removed from the value of the plant and machinery.
8. As both parties agreed to this RV, the panel ratified this agreement.

Conclusion

9. In view of the above findings and conclusions, the appeal was allowed in part.
10. Accordingly, under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list to RV £310,000 with effect from 1 April 2017. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

11. As the grounds of the appeal have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

12. 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.
13. 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/.

Ms T Shaah, Senior Member (Chair)
Mr AN Backway, Senior Member
1 June 2026

Mrs H Beresford
Clerk to the Tribunal
Date issued to the parties: 1 June 2026