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

Case No: CHG101195305

Sitting remotely using Microsoft Teams on 4 June 2026

Date: 29 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2017 Rating List; paragraph 2(7) of Schedule 6 to the Local Government Finance Act 1988; material change of circumstances; end allowance; appeal dismissed.

Before:

MRS G WILLIAMS
MRS L HAYHURST

Between:

IAN OAKES **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) **Respondent**

Regarding:

M I VEHICLE INTEGRATION, ASTON WAY, LEYLAND PR26 7TZ
(the “appeal property”)

Mr M Paterson of Montagu Evans (Appellant’s Representative)
Mr T Willis (Respondent’s Representative)

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The panel was not satisfied, on the evidence before it, that the existing rateable value was excessive.

STATEMENT OF REASONS

Introduction

3. The challenge proposal was submitted by the appellant's representative on the grounds that the Rateable Value (RV) shown in the 2017 rating list of £535,000 effective from 18 August 2021 was inaccurate by reason of a material change of circumstances (MCC) which was having a negative impact on the appeal property.

4. The appellant's representative submitted the challenge on 15 March 2024. He was seeking a 15% allowance due to a disruption caused by works to neighbouring land, in particular:

   a) influx of water onto the site.
   b) dry topsoil blowing onto the site.
   c) The works and associated disruption and disturbance are having a detrimental impact in relation to vehicle and pedestrian access.

5. He sought a reduction to £445,000 effective from 3 October 2021.

6. The Valuation Officer (VO) did not agree to reduce the assessment and issued a Challenge Case Decision Notice on 12 September 2025 making no allowance for the disruption. The appellant appealed to the Tribunal against the Decision Notice on 6 January 2026.

7. The appellant's representative, when appearing as expert witness, had declared that he will not receive a success related fee if the rateable value of the appeal property were to be reduced as a result of the panel's decision.

8. However, he had also declared 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 his client's case.

9. The panel accepted this expert witness evidence on the above basis as the parties agreed the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of Valuation Tribunal for England (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).

10. The VO confirmed he was appearing as an advocate and expert witness.

11. The appeal property was a purposed built 1980's factory with a total significant area of 16,819.31m^2. It was operating as a vehicle testing centre.

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

Relevant Law

13. The term ‘rateable value’ is defined in paragraph 2(1), 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;

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”

14. As the grounds of the appeal refer to a material change of circumstances, the panel had regard to paragraph 2 (6) and (7) of Schedule 6 which is as follows;

(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.

(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.

(7) The matters are—

(a) matters affecting the physical state or physical enjoyment of

(b) the mode or category of occupation of the hereditament; the hereditament;

(c) the quantity of minerals or other substances in or extracted from the hereditament;

(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.

15. The material day, and the day the panel had to look at the matters affecting the physical state or physical enjoyment of the hereditament was 16 February 2023, the date the VO received confirmation of the accuracy of the check.

Discussion

16. The appellant's representative confirmed that the building works on the neighbouring site began on 3 October 2021. The works involved ground works removing the old test track facility and associated infrastructure, including drainage. The consequence of this has been the vast amount of water spilling onto the site. The works and associated disruption have had a detrimental impact in relation to vehicle and pedestrian access and use of the appeal property. Extensive drainage works along the boundary have been implemented after April 2023 to stop the flooding onto the main part of the site at a cost of over £40,000 worth of drains and lose stone. The neighbouring landlord has built a fence in the summer of 2023 to try and limit the water and soil ingress, but it just goes under the gap at the bottom of the fence. In June 2024 the appellant had built a stone wall to hold up the soil due to the water ingress.

17. The appellant provided photographs showing the water ingress in October 2023 following heavy rain and a flooded carpark near the main building in January 2023.

18. In response the VO stated that there was a note on their internal system dated 9 January 2017 which noted the appeal property as "very boggy" and there was an issue regarding excessive water. This land was situated between the appeal car park and the neighbouring development site and had been valued at a low amount of £1m^2 to recognise its boggy nature with limited use. He accepted that the amount of water may have increased due to the removal of the test track, which was removed at some point in April 2020 and March 2021.

19. This issue predates the development of the neighbouring site leading the VO to conclude that the actions taken by the landlord were reasonable actions taken by any landlord to maintain the value of the property.

20. The VO turned to the photographs provided and stated that some of the ingress is only reaching some of the car park. The water and dirt did not reach or impact the buildings on site. No evidence had been presented to show any impact on the business operations.

21. The panel found that in cases of this nature the burden of proof is on the appellant to satisfy the Tribunal that the appeal should be allowed. In this case the panel was not persuaded by the evidence and arguments put forward by the appellant's representative. The land was already recognised as boggy and had been valued a nominal amount as a consequence. Furthermore, the photographs of flooding occurred much later in January 2023. The other photographs showed the carpark was still in use and the water was not near the main buildings. Nor had there been any evidence that the property had been impacted by the dust.

Conclusion

22. In view of the above findings and conclusions, the panel dismissed the appeal.

Right of further appeal

23. 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.

24. 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 G Williams, Senior Member (Chair)
Mrs L Hayhurst, Member
3 July 2026

Miss K Hendry
Clerk to the Tribunal
Date issued to the parties: 3 July 2026