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

Case No: CHG101196859

Sitting remotely using Microsoft Teams

Date: 4 November 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — workshop and premises — rental evidence — rent on a comparable property was more aligned with the statutory rating definition than the rent on the appeal property — appeal dismissed

Before:
MR A RAMSAY
MISS S BALLENTINE

Between:

BASE FURNISHINGS LIMITED Appellant

- and -

ANDREW MOULAND (VALUATION OFFICER) Respondent

Regarding:
10B, WALMGATE ROAD, PERIVALE, GREENFORD, UB6 7LH
(the "appeal property")

Mr A Moore (Ryan) for the Appellant
Mr J Balogun for the Respondent

Hearing date: 7 October 2025

DECISION AND STATEMENT OF REASONS

Decision

1. Appeal dismissed. No change was made to the rateable value of the property.

Introduction

2. The appeal property was entered in the 2023 rating list as “workshop and premises” at rateable value (RV) £90,500 effective from 1 April 2023. In the appellant’s proposal, a reduction to RV £71,500 was sought from the same date. The valuation officer (VO) decided to make no change to the rating list.

3. The appeal to the tribunal was then made on the grounds that the valuation for the appeal property was not reasonable. This was made in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. It sought RV £71,500 from 1 April 2023.

4. Both Mr Moore and Mr Balogun appeared in a dual role of advocate and expert witness for the appellant and respondent, respectively. Both representatives confirmed that their primary duty was to the tribunal. In the case of Mr Moore, he stated he was engaged on a conditional fee basis.

5. The dual role is allowable in this tribunal’s proceedings having regard to procedure regulations[1] and rules regarding admissibility of evidence[2]. However, it was necessary to consider the “expert” evidence and assess what weight, if any, to give it in the context of the matters in issue.

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

Relevant law

7. The term “rateable value” was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant being responsible for all rates, taxes, repairs and insurance. In respect of all entries in the 2023 rating list, the rental levels are to be taken on 1 April 2021, the antecedent valuation date (AVD).

8. Under regulation 3 of the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (as amended), the material day to consider the appeal property was 1 April 2023.

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[1] Regulation 3 (Discharge of VTE functions – general) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009.
[2] Regulation 17(2)(a) (Evidence and submissions) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009.

Discussion

9. The appeal property is an industrial property located on an industrial estate in Ealing North. The area is 933.55m^2 and comprises warehouse space, showroom space, mezzanine level, office space and a kitchen area. The eaves height was only 2.4m. The property dated back to between 1919 and 1939.

10. The issue in dispute between the parties was the unadjusted price per square metre. The existing RV was based on £90/m^2, whereas the appellant's representative believed it should be reduced to £70/m^2.

11. The appeal property was originally let from 11 December 2013 to the appellant for a term of 10 years at an annual rent of £65,000 per annum, with £37,916.67 payable in the first year. The lease was then renewed effective from 25 March 2023 for a term of five years at a passing rent of £80,000 per annum, with no incentives granted as part of the renewal. The renewal rent devalued to £79.03/m^2.

12. The appellant's representative stated that to account for the renewal agreement being almost two years after the AVD, in a rising West London industrial market, the proposed adopted rate had been rounded down from the analysed rent of £79.03/m^2 to £70.00/m^2, which he argued was a fair and reasonable conclusion for the appeal property's assessment.

13. The respondent's representative argued less weight should be given to the appeal property rent as it was two years after the AVD and one should not base the RV on it in isolation of the other evidence.

14. While the panel appreciated that the rent on the appeal property was a good starting point, there was a degree of caution with it because it did not conform to the statutory rating definition. It was a lease renewal rather than a new letting and the agreement was two years post AVD. The rating hypothesis assumes a new letting at the AVD. As the new letting on the appeal property occurred in 2013, the panel considered it necessary to consider the other rental evidence that the parties had provided.

15. Unfortunately, there was only one other rent provided from a valuation scheme[3] of 356 assessments. This rent was in respect of Unit B Belvue House, Belvue Road, Northolt, UB5 5QJ, a workshop with an area of 667.59m^2. The appellant's representative argued that while it was in the same valuation scheme as the appeal property, the scheme was wide ranging and included industrials in Ealing North built before 1965 and those constructed between 1965 and 1974. The respondent's representative stated that the values varied within the valuation scheme depending on the size of the property. In the case of the appeal property it was in a size band from 528m^2 to 1000m^2, where the value adopted was £90/m^2.

[3] Valuation scheme reference 589041.

16. In the appellant's representative's opinion, less weight should be given to the rental evidence in respect of Unit B Belvue House because it was geographically remote from the appeal property. It was argued it was five miles away, but this appeared to the panel to be driving distance rather than the actual direct distance between the two properties; the latter appeared much closer. While the panel appreciated that the appeal property was in Perivale and Unit B Belvue House was in Northolt, they were both within a similar and reasonable distance of the A40 road.

17. Further, the appellant's representative also argued that Unit B Belvue House was of a different age to the appeal property. However, when asked, he did not know the age of Unit B Belvue House. The same question was extended to the respondent's representative who stated that Unit B Belvue House was coded as "A4" meaning it was 1920s or 1930s. The appeal property was coded "A3" in the respondent's database. The panel found that the appeal property and Unit B Belvue House were therefore of a similar age (pre-World War II).

18. The respondent's representative has also stated that the appeal property and Unit B Belvue House were in the same size band.

19. The panel was of the view that the rent in respect of Unit B Belvue House was very reliable evidence because it was a new letting within a month of the AVD. The rent, which devalued to £94.44/m^2, required less adjustment than the rent in respect of the appeal property.

20. The VO's decision notice contained argument that there was a tone of the list at £90/m^2. Reference was made to two other comparable assessments. The appellant's representative made no comment on the comparable assessments referred to by the VO. The respondent's representative conceded at the hearing that no tone was established. He stated that there were some other challenges or appeals outstanding on other properties in the same scheme. In view of this the panel did not draw any conclusions from the comparable assessment evidence.

Determination

21. In view of the foregoing, the panel held that greatest weight should be given to the rent on Unit B Belvue House, which devalued to £94.44/m^2. It was a new letting. It was close to the AVD. It was of similar age. It was in the same size band. And it was in the same general area of Ealing North linked by the A40 road.

22. The appeal property rent was lower but it was two years post AVD and it was not a new letting to a tenant coming fresh to the scene.

23. The panel went on to conclude that the appeal property's unadjusted price of £90/m^2 was not unreasonable.

24. The appeal was therefore dismissed.

Right of further appeal

25. 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 Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.

26. 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 A Ramsay, Senior Member (Presiding)

Miss S Ballentine, Senior Member

4 November 2025

Mr D Mulgrew
Clerk to the Tribunal
Date issued to the parties: 4 November 2025