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

Case No: CHG101198058

Sitting remotely using Microsoft Teams on 3 July 2026

Date: 17 July 2026

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*2023 Rating List Appeal: Local Government Finance Act 1988; accuracy of the rateable value in the list as at 1 April 2023; land used for storage and premises; rental evidence; comparable assessments; appeal dismissed.*

**Before:**

**MR AN BACKWAY**
**MISS E CROSS**

**Between:**

**HYDRO PLANT LTD** **Appellant**

**- and -**

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

**Regarding:**

**UNIT 42, SHERATON BUSINESS CENTRE, PERIVALE UB6 7JB**
(the “subject property”)

**Mr J Adoyi,** for the **Appellant**,
**Mr J Balogun** for the **Respondent**

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**DECISION AND STATEMENT OF REASONS**

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## DECISION

1. The appeal is allowed-in-part.

2. The assessment was confirmed at rateable value (RV) £52,500 with effect from 1 April 2023.

## STATEMENT OF REASONS

### Introduction

3. This appeal has been brought in respect of Unit 42, Sheraton Business Centre, Perivale UB6 7JB (the "subject property"), which was entered in the 2023 rating list as 'land used for storage and premises' at RV £59,000, effective from 1 April 2023.

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, an appeal was made to the Valuation Tribunal for England (VTE) on behalf of Hydro Plant Ltd. The appeal was made because the appellant did not agree with the Valuation Officer's decision to alter the 2023 rating list to RV £56,000 following the challenge at which time a 5% end allowance was adopted. The appellant sought a reduction to RV £38,750 with effect from 1 April 2023.

5. The appellant's representative, Mr Adoyi, stated that he was not appearing as expert witness, however, he was on a conditional fee arrangement and understood his duty to the Tribunal.

6. Mr Balogun stated that he was appearing as advocate and expert witness.

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

*Background*

8. The subject property is a hard surfaced fenced land used for storage; it comprises of a portable building and an open barn with a total area of 1420m$^2$. The subject property is situated towards the rear of Sheraton Business Centre, a large industrial estate that is located within Perivale, Greenford in Middlesex. It is a mixed-use commercial/industrial area. The site is accessed from Wandsworth Close which connects to Wandsworth Road/Bideford Avenue which connects directly onto the main Western Avenue trunk road (A40). Junction 1 of the M4 is approximately five miles south.

9. The appeal to the VTE was made on the grounds that the valuation for the subject property was not reasonable.

10. The base level of value adopted for the subject property was not agreed. The valuation officer had adopted £35/m$^2$, however, the appellant's representative sought a reduction to £24.50/m$^2$ in his analysis which resulted in a rateable value of £38,750

*Preliminary issue*

11. Mr Balogun stated that he had reconsidered his valuation and reduced the tone for the subject property to RV £52,000 based on a tone of £35.00/m$^2$. Mr Adoyi stated that he did not wish to accept this valuation and would continue with the hearing.

## Relevant Law

12. 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;

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

13. The panel had to determine the rateable value for the subject property, which represented a rent that a hypothetical landlord and tenant would agree, as at the antecedent valuation date (AVD), 1 April 2021. This common date was used to ensure that every property was treated in a consistent way.

14. The Lands Tribunal judgment in *Lotus and Delta* v *Culverwell (VO) and Leicester City Council* [1976] RA 141 provided authoritative guidance on the weight to be attached to rental and assessment evidence. The rent on the subject property was considered to be the correct starting point but, where available, rents on similar properties were also to be taken into account. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

15. Mr Adoyi submitted that the subject property had a rent of £22,000 per annum which had been agreed four years prior to AVD on 22 June 2017. As this rental agreement was so remote from the AVD Mr Adoyi had factored in a rising market at 5.0% per annum (pa), suggesting a rent at AVD of circa £29,000 pa. He stated that he rent being paid was considerably lower than the current RV of £59,000, and much lower than the offer of £52,000, Mr Adoyi believed that a tone reduction is the most appropriate and fair form of action in this appeal and had analysed the rent to £19.32/m$^2$. The panel determined that the rental agreement was too remote from the AVD to be useful and in light of this it attached only moderate weight to this evidence.

16. Mr Adoyi also referred to assessment evidence for two adjacent sites which he argued were of similar size and quality to the subject property these were known as, Land Adj 39, Sheraton Business Centre, Wadsworth Road, Perivale, Greenford UB6 7JB and Units 37 & 38, Sheraton Business Centre, Wadsworth Road, Perivale, Greenford UB6 7JB. These adjacent properties had a tone of £24.50/m$^2$ for the land element of the assessments. Mr

Balogun explained that these assessments had been valued as unsurfaced fenced land which was of less value than hard surfaced land because it was of a lower quality, he stated that this was an error which would be amended in the next rating list. The clerk, Mrs Beresford, pointed out that it was not appropriate for the Valuation Officer to impugn his own list and the panel had to consider the list as it stood. Mr Balogun explained that the list is now closed so it had not been possible to go back and amend the valuation. On this point, the panel had regard to the case of *Ladies Hosiery v West Middlesex Assessment Committee* (1932), this case had established that where it is found that neighbouring assessments are under-assessed, the initial error should not be compounded. The correct course of action is to increase an incorrectly assessed property, rather than compounding the error by reducing other properties in line with the mistake, it therefore attached only moderate weight to this evidence.

17. In making his decision the Valuation Officer had referred to rental evidence for two other properties in the locality:

    - Land on Former Site of Midland Gate House, Midland Terrace, London, NW10 6DR, a new letting at AVD analysed to £35.00/m$^2$ and the £37.50/m$^2$ had been adopted. Mr Balogun had attached the most weight to this comparable property, as it had been agreed on 1 April 2021.
    - Atlas Wharf, Atlas Road, London NW10 6DN has an area of 1394.40m$^2$. This was a rent review effective from 1 November 2020 with a rent of £179,640 which analysed to £125.55/m$^2$, a rate of £37.50/m$^2$ had been adopted for this property and it was of a similar size to the subject property.

18. Mr Adoyi argued that these comparable properties were of a better quality than the subject property, however the panel found the photographs provided did not highlight any significant difference. The panel noted authoritative guidance on the weight to be attached to rental and assessment evidence as outlined in *Lotus and Delta* v *Culverwell*, it found this to be useful rental evidence agreed close to the AVD and it applied weight to it as appropriate.

19. Mr Balogun also referred to the rate of £37.50/m$^2$ having been the agreed rate for hard surface storage land across West London and had provided evidence for six assessments to support his argument, the panel noted that these assessments were very similar in size to the subject property and a rate of £37.50/m$^2$ had been adopted.

20. In light of this Mr Balogun was questioned as to why he had offered to reduce the subject property to £35.00/m$^2$, he stated that this was based on the rent for Land on Former Site of Midland Gate House, Midland Terrace, London, NW10 6DR which was a rent agreed on 1 April 2021 which analysed to £35.00/m$^2$.

21. The panel was aware 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 it found insufficient evidence had been put forward by the appellant's representative to persuade it that a reduction in the assessment to RV £38,750 was warranted and therefore it determined that an RV of £52,500, with effect from 1 April 2023, was fair and reasonable.

**Valuation** **Base / Adopted Rate** £ 35.00

| Item | Description | Area m2 | Relativity | £/m2 | Value |
|---|---|---|---|---|---|
| 1 | Hard surfaced fenced land | 1,420.00 | 1.00 | 35.00 | £49,700.00 |
| 2 | Portable building | 80.00 | 1.00 | 40.00 | £3,200.00 |
| 3 | Open barn | 140.00 | 1.00 | 20.00 | £2,800.00 |
| | | | | **Subtotal** | **£55,700.00** |
| | | - 5% for access | | | **(£2,785.00)** |
| | | | | **Total** | **£52,915.00** |
| | | | | **Say RV** | **£52,500** |

## Conclusion

22. In view of the above findings and conclusions, the appeal was allowed in as far as it was conceded by the Valuation Officer.

23. The Tribunal Panel orders 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 amend the entry in the rating list to show a revised assessment of £52,500 RV for the subject property, with effect from 1 April 2023.

24. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

25. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

## Right of further appeal

26. 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.

27. 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)
Miss E Cross, Member
17 July 2026

Mrs H Beresford
Clerk to the Tribunal
**Date issued to the parties:** 17 July 2026