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

Case No: CHG101199837

Sitting remotely using
Microsoft Teams

Date: 30 January 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; warehouse and premises; rental evidence; comparable assessments; appeal dismissed.

Before:
MRS AE FIELDER
MRS FER DUGGAN

Between:

FALCON CONTRACT FLOORING SALES LTD **Appellant**

- and -

LUCY FORMELA-OSBOURNE
(VALUATION OFFICER) **Respondent**

Regarding:
21 B, BUNTSFORD DRIVE, BROMSGROVE B60 3AJ
(the "subject property")

Mr T Hogg of Ryan LLC, on behalf of the Appellant
Mr M Muqbil for the **Respondent**

Hearing date: 9 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The assessment was confirmed at rateable value (RV) £64,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of 21 b, Buntsford Drive, Bromsgrove B60 3AJ (the “subject property”), which was entered in the 2023 rating list as ‘warehouse and premises’ at RV £64,000, 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). The appeal was made because the appellant did not agree with the Valuation Officer’s decision not to reduce the RV in the 2023 rating list following the challenge. The appellant sought a reduction to RV £53,500 with effect from 1 April 2023

5. The appellant’s representative, when appearing as expert witness, stated that he was on a conditional fee arrangement. However, he also stated that he understood and accepted that his first duty was to the VTE in giving his evidence, whether or not the evidence supported his client’s case.

6. The panel has accepted this expert witness evidence on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 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).

7. It was therefore appropriate for the panel hearing the evidence to consider the ‘expert’ evidence and assess what weight, if any, to give it in the context of the matters in issue before it.

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

Background

9. The subject property was an industrial unit situated near Buntsford Park Road, Bromsgrove. It was built in 2009 and had an area of 1065.50m^2.

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

11. The base level of value adopted for the subject property was not agreed. The valuation officer had adopted £59.83/m^2, however, the appellant’s representative sought a reduction to £50.00/m^2 in his analysis which resulted in a rateable value of £53,500.

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 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. The panel noted that in this appeal the subject property had a rent of £42,500 per annum agreed at a rent review which was effective from 5 April 2019. Both parties had analysed this rent to £41.22/m^2. Mr Hogg argued that this rent supported his argument for a reduction in the rate/m^2. The panel found this rent to be a good starting point for the valuation, but it noted that the rent had been agreed some 24 months prior to the AVD, and it therefore attached only moderate weight to this evidence.

16. Mr Hogg had also referred to the rent on 18, Buntsford Park Road, Bromsgrove B60 3DX, which had an area of 1183.45m^2. This was a new lease agreed on 29 March 2018 which analysed to £42.63/m^2. Mr Hogg argued that this rent supported his proposed rate of £50.00/m^2 for the subject property. The panel noted that whilst this was a new lease it had been agreed three years prior to the AVD.

17. In the decision notice the Valuation Officer had referred to three other properties in the locality:

- 10a, Buntsford Park Road, Bromsgrove B60 3AR has an area of 1314.10m^2. This was a lease renewal agreed on 26 November 2021 at £59,770, which analysed to £72.04/m^2, a rate of £60.00/m^2 had been adopted for this property. Mr Hogg argued that this was not a true comparable because it had a trade counter, Mr Muqbil was of the opinion that vacant and to let this was an industrial unit which was comparable with the subject property, the tenant had chosen to operate with a trade counter after the rent had been agreed.
- 2, Buntsford Park Road, Bromsgrove, B60 3DX has an area of 853.65m^2. This was a rent review effective from 22 March 2022 with a rent of £63,888 which analysed to £64.45/m^2, a rate of £60.00/m^2 had been adopted for this property. The panel noted that this was a connected party agreement and had therefore been disregarded by both parties.
- 22, Aston Road, Bromsgrove, B60 3EX has an area of 1255.40m^2. This was a new lease effective from 1 March 2021 with a rent of £85,000 which analysed to £83.28/m^2, a rate of £55.00/m^2 had been adopted for this property. Mr Hogg did not agree with the area of this property he stated that he believed the area to be 1477m^2 as shown in a letting's brochure provided in evidence. The panel noted Mr Muqbil's argument that the valuation officer had measured the property when it had been inspected in 2013 but, in any event, the rent would still analyse to £70.00/m^2 which, he argued, supports a rate of £59.83/m^2 for the subject property.

18. The panel found this evidence of a new rent and lease renewal, agreed close to the AVD, to be good evidence which supported a tone of £59.83/m^2 for the subject property. The panel considered this to be good evidence and gave it appropriate weight.

19. Having considered all of the evidence and arguments before it the panel found the evidence and arguments put forward by Mr Muqbil to be the more persuasive.

20. 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 £53,500 was warranted and therefore it determined that an RV of £64,000, with effect from 1 April 2023, was fair and reasonable.

Conclusion

21. In view of the above findings and conclusions, the appeal was dismissed.

Right of further appeal

22. 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.

23. 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 AE Fielder, Senior Member (Chair)
Mrs FER Duggan, Senior Member
30 January 2026

Mrs H Beresford
Clerk to the Tribunal
Date issued to the parties: 30 January 2026