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

Case No: CHG101200647

Sitting remotely using Microsoft Teams

Date: 9 February 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating; 2023 Rating List appeal; factory and premises; removal of end allowances in dispute; Barnard and Barnard v Walker (Valuation Officer) [1975] RA383; appeal dismissed.

Before:
MRS S MALIK
MRS AE FIELDER

Between:

MITRAS AUTOMOTIVE (UK) LIMITED — **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) — **Respondent**

Regarding:
MITRAS AUTOMOTIVE (UK) LTD, ROAD ONE, INDUSTRIAL ESTATE, WINSFORD CW7 3QP
(the “subject property”)

Mr O Scorer from Ryan Property Tax Services UK Ltd (as advocate and expert witness for the appellant)
Mr A Glover (as advocate and expert witness on behalf of the respondent)

Hearing date: 23 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal confirms the rateable value (RV) of £262,500 with effect from 1 April 2023

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of Mitras Automative (UK) Ltd, Road One, Industrial Estate, Winsford CW7 3QP (the subject property), which was entered in the 2023 Rating List as 'factory and premises' at an RV of £262,500 effective from 1 April 2023.

4. The appellant's Challenge was submitted on 27 March 2024 and sought a reduction in the RV to £243,000 with effect from 1 April 2023. The appeal to this Tribunal was made on 14 August 2025 following the Valuation Officer's (VO) Decision Notice of 2 July 2025 in respect of the subject property.

5. The subject property comprises of a production area with ancillary offices, storage and canteen. It was constructed in 1974 and is a long narrow building approximately 210m long by 27m wide with a total area of 8159.10m^2. It is situated on an industrial estate west of Winsford and has immediate links to the A54 and A533.

6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable.

7. Mr Scorer appeared on behalf of the appellant as both advocate and expert witness. Therefore, it was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC). Mr Scorer confirmed that he was instructed under a contingency fee and he declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and that 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.

8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was 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.

9. The panel therefore considered the expert evidence and attached such weight to it as it saw fit.

10. The original panel members who were due to sit were unable to do so at the last minute. Mrs Fielder agreed to sit so that the hearing could proceed in the interests of justice. She had not had time to fully acquaint herself with the evidence in the case prior to the hearing but did so

after the hearing and before the decision was made. Both parties were made aware of this and neither made any objection and so the hearing proceeded.

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

Relevant Law

12. In arriving at a decision, the panel is governed by rating legislation laid down by Parliament where Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999, provides that:

    2(1) 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.

13. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

14. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material date is 1 April 2023 being the commencement date the 2023 rating list.

Discussion

15. The issue for the panel to make a finding on is whether there should be an end allowance of 7.5% on the RV in the 2023 rating list to take account of the shape of the subject property which was included on the 2010 and 2017 rating list entry. The respondent submits that there is no evidence to support an end allowance in the 2023 rating list.

16. The panel was aware that both parties had confirmed their agreement to the tone as reasonable and so the panel did not make any findings on tone for this property. The parties also agreed that an end allowance had been included in the RV in both the 2010 and 2017 rating lists but not in the 2023 rating list.

17. The panel turned to appellant's submissions in support of the continuation of the end allowance for shape. Mr Scorer explained that the subject property is a long narrow building which is atypical for a factory building of the size of the subject property and this would result in a prospective tenant making a lower rental bid for it. He referred the panel to the case of

Barnard and Barnard v Walker (Valuation Officer) [1975] RA383 and *Lamb v Minards LVC/345/1973*. In these cases it was found that there is a presumption that allowances in a previous list should be carried forward into the next rating list, particularly those where they reflect layout, unless there is a demonstrable reason for not doing so. Mr Scorer submitted that the VO had not provided any evidence that in his opinion demonstrated that the end allowance was no longer relevant on the subject property.

18. The panel noted the comparable properties referred to by Mr Scorer which he submitted supported that the allowance should have been carried through to the 2023 rating list. He included four comparable properties out of 55 properties which were all in the same scheme as the subject property. Those assessments had end allowances which had been carried forward to the 2023 rating list. These comparable properties had a 5% end allowance for access except for one which had a 5% end allowance for layout. The panel found that the comparable properties with an end allowance for access carried little weight. The property with an end allowance for layout was Fining Ltd but that was a triple span industrial unit with an office at the front and therefore had a different layout to the subject property. The panel therefore put little weight on this evidence. The panel found that the comparable properties had a 5% access or layout allowance which was lower than the 7.5% allowance requested on the subject and put little weight on this evidence.

19. The panel then turned to the submissions made by the VO. Mr Glover explained that the shape of the subject property was not in his view necessarily going to attract a lower rent. He submitted that the shape could be an advantage to some businesses as it allowed free movement of people and goods from one end of the building to the other. The panel found that the subject property was in a good position on an industrial estate within easy reach of major roads. It also had a generous eaves height of 7.25m, good lighting and ventilation and had sprinklers. The shape of the subject property gave flexibility on layout. The subject property had been purpose built as a factory unit so it had not required any adaptation to allow for the current use.

20. Mr Glover further explained that the subject property had been moved from its original scheme in the 2010 and 2017 rating list. That scheme included 19 properties and where it was the largest property. It had been placed in a different scheme with 55 other properties for the 2023 rating list. In that scheme there were properties which were as large or larger than it. This meant that the subject property was valued against a different set of comparable properties in the 2023 rating list. Mr Glover submitted that no rental evidence had been produced by the appellant to support that the issues with the shape of the subject property would lead to a lower rental value. In the 2005, 2010 and 2017 rating lists there had been evidence to support the end allowance on the subject property. The panel found that in the 2023 rating list there was no such evidence.

21. The panel was aware that every rating list had a different AVD and so the market and economic conditions would be different for each list. It also found that whether an end allowance should be granted on any property had to be supported by evidence and it was not automatically carried over.

22. The panel noted the nineteen comparable properties produced into evidence by the VO were in the same locality as the subject property and were similar use either factory, workshop or warehouse. The panel found that none of the VO's nineteen comparable properties had an end allowance applied to them. They had an ITMS of between 19,253m^2 and 2,175m$^{2.}$ The unadjusted rates of the properties began at £29.50/m^2 and increased to £33.50/m^2 as the ITMS fell. The panel found that the comparable properties which were nearest in size to the

subject property had an unadjusted rate of £29.50/m^2 the same as the subject property. This the panel found supported an unadjusted rate of £29.50/m^2 for the subject property and it put weight on this evidence.

23. The VO had placed most weight on Schoeller Allibert Ltd which was on the same road as the subject property and was very similar in shape but was 18,000m^2 which was significantly larger than the appeal property. Mr Scorer explained that Schoeller Allibert Ltd had an outstanding challenge and so based on that he submitted that this property should be considered weak evidence. The panel placed little weight on Schoeller Allibert Ltd when coming to its decision.

24. In appeals of this nature the burden of proof was on the appellant to provide evidence to demonstrate that the end allowance should have been carried over to the 2023 rating list RV. The panel found that the appellant had failed to discharge this burden. The evidence put in by the appellant's agent was not persuasive as only four out of 55 of the other properties in the same scheme had an end allowance. The panel determined that there was no evidence to support that a hypothetical tenant would put in a lower rental bid based on the shape of the subject property. The panel was aware that there was a presumption that an allowance would be carried over to the next list there must be evidence that supported its continued relevance. In the case of the subject property there was insufficient evidence to support the end allowance being carried over. The panel therefore determined that the current assessment for the subject property was reasonable.

Conclusion

25. In view of the above findings and conclusions, the Tribunal is satisfied that the current RV of £262,500 with effect from 1 April 2023 and dismissed the appeal

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/.

Mrs S Malik, Senior Member (Chair)
Mrs AE Fielder, Senior Member
9 February 2026

Miss F Willson
Clerk to the Tribunal
Date issued to the parties: 9 February 2026