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

Case No: CHG101201382

Sitting remotely using Microsoft Teams

Date: 2 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — land used for storage and premises; value applied to the assessment of the subject hereditament; end allowances for access and lack of toilets in dispute; Lotus & Delta v Culverwell (VO) & Leicester City Council [1976]; O'Brien v Harwood VO (2003) UTLC RA 22 2002; appeal allowed in part.

Before:
MRS M CHAGGAR
PROF P CATTERALL

Between:

JW RIGBY **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) **Respondent**

Regarding:
BARN AT CHESHIRE NURSERY, SALTERS LANE, MACCLESFIELD SK11 9LH
(the "subject hereditament")

Mr K Batty from Ken Batty Chartered Surveyors for the Appellant
Mr W Robinson for the Respondent

Hearing date: 10 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal was allowed in part.

2. The Tribunal panel determined a revised Rateable Value (RV) at £20,750 with effect from 1 April 2017 for Barn at Cheshire Nursery, Salters Lane, Macclesfield SK11 9LH (hereafter, known as the subject hereditament) to reflect a 5% allowance for the lack of toilet facilities.

STATEMENT OF REASONS

Introduction

3. This appeal related to a 2017 Compiled Rating List appeal. The subject hereditament had been entered into the 2017 Rating List as a ‘Land used for storage and premises’ at an RV of £21.500 with effect from 1 April 2017.

4. A Check was submitted on 30 August 2023 and completed on 11 December 2023. A Challenge proposal was then submitted on 28 March 2024. The Challenge was made on the grounds that the price per m² of the subject hereditament was excessive. The Challenge also disputed the storage area and requested allowances for access and lack of toilet facilities.

5. The Valuation Officer issued a Challenge decision notice on 20 December 2024, which stated that based upon the evidence and information available, the existing RV of the subject hereditament was considered to be reasonable, and no amendment would be made to its assessment.

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 was not reasonable. The appeal was received by the Tribunal on 21 November 2023.

7. Both Mr Batty for the Appellant and Mr Robinson for the Respondent, presented in a dual role capacity as both advocate and expert witness. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson* (VO) [2018] UKUT 0253 (LC), Mr Batty confirmed that he was instructed on a contingency fee basis. He 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 the evidence supported the client’s case.

8. The panel 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 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).

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

Background

10. The subject hereditament entered the 2017 Rating List at an RV of £21,700 with effect from 1 April 2017. The assessment was described as ‘Land used for storage and premises’ and was located in Siddington Heath in a rural area on the outskirts of Macclesfield.

11. The subject hereditament was constructed circa 2004 and had a total area of 399.39 m². It comprised a steel frame with profiled metal cladding and no insulation and sits on a concrete base. Access to the hereditament was available directly from Salters Lane or via Blackden Lane, which adjoined Salters Lane. Both parties had applied allowances of 2.5% for lack of heating; 2.5% for no roof insulation and 2.5% for no wall insulation.

12. The hereditament comprised predominantly hard-surfaced, part fenced and part unfenced land with a small area occupied by the warehouse. The Appellant contended that the site extended to 2,264.23 m², whereas the Valuation Officer assessed the total area as 3,226.75 m².

13. The current price applied to the assessment was an unadjusted rate of £50 per m², adjusted to £46.34 per m² to reflect the above allowances detailed in paragraph 11. The Appellant argued that this rate was excessive and sought a reduction to £37 per m². In addition, the Appellant requested a 5% end allowance for access difficulties and a further 5% allowance due to the absence of toilet facilities. The Appellant submitted that applying these adjustments would reduce the rateable value of the hereditament to £14,250, effective from 1 April 2017.

Relevant Law

14. Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999 provided the statutory definition of rateable value which was as follows:

> 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.

15. In respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the Antecedent Valuation Date (AVD) of 1 April 2015, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841). This common date was used to ensure that every property was treated in a consistent way.

16. The subject hereditament must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988).

17. The actual date of valuation is 1 April 2015, this being the AVD. As also noted above matters that affect the physical state or enjoyment of the hereditament or the locality were to be taken as at 1 April 2017, the material day for this appeal. When assessing the RV of any hereditament, rating law also requires that it must be assumed to be 'vacant and to let', and in the state set out in paragraph 2(7) of Schedule 6 to the Act, in relation to both its physical nature and mode or category of use.

Case Law

18. Case Law discussed between the parties:

    (a) *Lotus & Delta v Culverwell (VO) & Leicester City Council [1976].*
    (b) *O'Brien v Harwood VO* (2003) UTLC RA 22 2002.

Discussion

19. The panel referred *to Lotus and Delta v Culverwell v Culverwell (VO) & Leicester City Council [1976].* This Lands Tribunal judgment 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. However, as there was no rent on the subject property, where available, rents on similar hereditaments were to be taken into account. The assessments on other comparable hereditaments may also be relevant. All of the evidence could then be weighted.

20. The panel found that the land on which the subject hereditament was situated, as well as the surrounding land, was owned by the Appellant's father. It was noted that both parties had inspected the hereditament and taken their own measurements. Mr Batty, representing the Appellant, explained that although some of the surrounding land was unfenced, not all of it had been made available for the Appellant's use by his father. Consequently, the area accessible to the Appellant was smaller than the area assessed by the Valuation Officer.

21. To illustrate this, Mr Batty produced an aerial image marked with dots indicating the land the appellant occupied, which resulted in an area of 2,264.23 m². The Valuation Officer's representative, Mr Robinson, also provided an aerial photograph with a dotted boundary showing the area he considered to be in the appellant's use. This area was larger at a size of and 3226.75 m², as it extended up to the grass verge of the field used by the Appellant's father.

22. Having considered the photographs submitted and the respective outline plans showing each party's view of the area occupied by the appellant, the panel noted that the appellant had not provided any definitive boundary (unfenced / no border) to evidence the precise extent of the land he was entitled to use. In the absence of such evidence, the panel accepted Mr Robinson's assessment and found the area of 3,226.75 m² to be the correct site size.

23. The panel next considered the price per m² applied to the assessment of the subject hereditament. The current rate was £50 per m², whereas the appellant sought a reduction to £37 per m². Mr Batty submitted that the hereditament had been constructed for storage purposes and that the Valuation Officer had incorrectly treated it as an industrial warehouse.

He further stated that the building situated on the land was of an agricultural type, not for exemption, but simply used by the appellant for general storage and should therefore attract a lower rate. Having considered the comparable properties he had submitted, Mr Batty argued that a reduction in the applied value was justified, to £37 per m².

24. Mr Robinson, however, maintained that the current rate of £50 per m² was fair and reasonable. He referred to the comparable properties he had provided, which included rental evidence and agreed settlements, and stated that these supported the existing valuation.

25. First of all, as in line with *Lotus and Delta*, the panel referred to the comparable hereditaments where rental evidence had been provided. The comparable hereditaments of: Storage Shed at Oakwood Nurseries, Chelford Road, Ollerton, Knutsford, Cheshire WA16 8SE and Unit 1A Nab Quarry, Long Lane, Pott Shrigley, Macclesfield, Cheshire SK10 5SD both had areas of 168.9 m² and 339.10 m² respectively. The rents had been agreed at £10,000 and £22,500 with effect from 1 January 2015 and 1 March 2015, both close to the AVD of 1 April 2015. The rents had analysed to £53 and £62 per m² with values applied to each of their assessments of £52 and £50 per m² respectively.

26. The panel noted that the rents for the comparable properties were drawn from open-ended agreements with Unit 1A Nab Quarry being a lease renewal, with the Storage Shed comparable subject to annual review. No rent-free periods applied. The panel placed greater weight on the comparable hereditament at Unit 1A Nab Quarry, as it was similar in size to the subject hereditament and carried an applied value of £50 per m². Although it was a lease renewal, the panel considered it particularly reliable because the rent had been agreed on 1 March 2015, only one month before the AVD of 1 April 2015.

27. Comparable hereditaments where agreements had taken place were provided, including 52 Knutsford Road, Wilmslow SK9 6JB. This property, described as a workshop and premises, had an agreed value of £50 per m². It was of a similar size to the subject hereditament, though slightly newer, having been built in 1995, with a total area of 427.6 m². An allowance of 2.5% was applied to reflect the one-way access route through the site and the constraints arising from its location within a residential area with very narrow access.

28. The Wharf Garage, Grimshaw Lane, Bollington SK10 5JB was assessed as a warehouse and premises with a total area of 418.50 m², making it slightly larger than the subject hereditament. An allowance was applied to reflect restricted access caused by a low bridge that limited the movement of tall vehicles. The agreed and adopted value for this comparable assessment was £50 per m².

29. The panel also referred to the following: Farmhouse Products, Childs Lane, Brownlow, Congleton, CW12 4TG; Unit 4 and Unit 6, Star Business Park, Congleton Road, Macclesfield, SK11 9JA; TNC Granite, The Old Repair Workshop, Higher Works, Tunstall Road, Bosley, Macclesfield, SK11 0PE; Rear of Westfield, West Lane, Broom Edge, Lymm, WA13 0TW; Unit 6 Gow End Lane, Gowsworth, Macclesfield; SK11 0LA; Workshop at Transport Yard, Paradise Lane, Church Minshull, Nantwich, CW5 6EE.

30. The panel noted that these comparable properties had basic rates, which ranged from £35 to £40 per m². Some were similar in size and rural character to the subject hereditament, while others were significantly larger and therefore subject to quantum adjustments. One property was valued mainly for its land, as buildings were minimal. Overall, the comparables demonstrated a variety of sizes, conditions, and locations, with applied rates broadly consistent within the £35 to £40 per m² range.

31. In relation to the unadjusted rate of £50 per m² applied to the subject hereditament, the panel accepted that the comparable properties referred to by Mr Batty suggested a potential reduction in value. However, no evidence was provided setting out the assessment breakdowns for those comparables, which might have indicated whether any allowances had been applied that contributed to their respective values. The panel also noted that no photographs had been submitted to demonstrate any physical similarities between the comparables and the subject hereditament. Consequently, the panel was unable to determine whether the properties cited were genuinely comparable in nature to the subject hereditament.

32. The panel placed more weight onto the settlements of 52 Knutsford Road and The Wharf Garage, which had both been agreed at £50 per m² and had not been challenged. These confirmed that hereditaments of a similar size to the subject property had been accepted at this level of value, consistent with the principles established in *O'Brien v Harwood VO* (2003) UTLC RA 22 (2002). Therefore, the panel found that the unadjusted rate of £50 per m² was fair and reasonable with regards to the subject hereditament.

33. The panel considered the Appellant's request for an allowance based on access difficulties. Mr Batty stated that the subject hereditament comprised a basic agricultural unit accessed via a long, narrow track off Slaters Lane, which he described as providing extremely poor access. The panel examined the site map, which illustrated the two access routes available to vehicles: one via Salters Lane, passing through another company's leased land, and the other via Blackden Lane, which formed the subject hereditament's own entrance. Mr Robinson explained that access allowances were typically applied where there are shared access arrangements or significant restrictions affecting usability. The panel found that no such restrictions existed in this case. Both access routes, as shown on the site plan, provided adequate vehicle access to the hereditament. Accordingly, the panel concluded that an access-related allowance was not justified.

34. The panel then considered the issue of the absence of toilet facilities at the subject hereditament. Mr Robinson stated that a hereditament consisting primarily of land used for storage would not normally attract an allowance on this basis. He further noted that no evidence had been provided to demonstrate that such an allowance was applicable, nor that allowances for lack of toilet facilities had been granted in comparable assessments of land used for storage. However, the panel found that, due to the subject hereditament's rural location, individuals accessing the site to use the storage unit would have no alternative access to toilet facilities. In these circumstances, the panel concluded that an allowance was justified. Accordingly, the panel determined that an allowance of 5% for lack of toilet facilities was warranted.

Conclusion

35. In light of the above findings and conclusions, the panel determined that while neither a reduction in the applied value nor an allowance for access issues was justified, an allowance for the lack of toilet facilities was warranted. Accordingly, the appeal was allowed in part.

36. The panel therefore confirmed the valuation assessment for the subject hereditament as follows:

Description	Area m²	Price applied per m²	Total

GF Int Storage	399.39	£46.34	£18,508
Rough Surf fenced land	3,226.75	£1	£3,227
		Total	£21,735
Allowance			
Lack of toilet facilities		5%	£925
		Total	£20,810
		Say RV	£20,750

Order

37. In accordance with Regulation 38 (4) and (9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Officer is ordered to alter the list entry for the appeal property to £20,750 RV with effect from 1 April 2017. The Valuation Officer must comply with this Order within 2 weeks of its making.

Refund of appeal fee

38. 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)

Right of further appeal

39. 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.

40. 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 M Chaggar, Senior Member (Chair)
Prof P Catterall, Member
2 March 2026

Ms R Muller
Clerk to the Tribunal
Date issued to the parties: 2 March 2026