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

Case No: CHG101205174

Sitting remotely using Microsoft Teams

Date: 19 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 rating list appeal; Warehouse and premises; Compiled List Entry; Price per square metre; Rental evidence/assessment of comparable properties; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Appeal dismissed.

Before:
DR S PENNI
MRS S PATEL
MISS E CROSS

Between:

NORTHERN FIRE SOLUTIONS LTD — **Appellant**

- and -

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

Regarding:
UNIT 9, MOSS LANE MILL,MOSS LANE, OLDHAM OL2 6HR
(the "appeal property")

Mr O Scorer from Ryan Property Tax Services UK (Appellant's Representative)
Mr D Turner (Respondent's Representative)

Hearing date: 8 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the current assessment of £37,250 Rateable Value (RV), with effect from 1 April 2023 was reasonable.

STATEMENT OF REASONS

Introduction

3. The challenge proposal was submitted by the appellant's representative and was received by the Valuation Officer (VO) on 11 April 2024. It had been made on the grounds that the RV shown in the rating list of £37,250 on 1 April 2023 was inaccurate. A revised RV of £29,250 was proposed with effect from 1 April 2023, based upon a reduced unadjusted rate from £47/m^2 to £37/m^2. The VO issued a challenge decision notice on 25 June 2025.

4. 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. The appeal was lodged by the appellant's representative on behalf of the appellant, and received by the Tribunal on 17 July 2025.

5. Mr Scorer appeared on behalf of the appellant as both advocate and expert witness and declared that he was employed on a contingency fee basis. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Scorer understood and accepted that his duty is to the Tribunal in giving his evidence and he will comply with this as well as the requirements of his professional body regardless of whether or not the evidence supports his client's case.

6. 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).

7. The panel hearing the evidence considered the "expert" evidence and assessed what weight, if any, it should give to it in the context of the matters in issue before it.

8. Mr Turner was representing the VO in the dual role of advocate and expert witness.

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

Background

The appeal property was a single storey industrial unit which was built in 1985. It had a total area of 1024.50m^2 and a In Terms of Main Space (ITMS) area of 742.91m^2. It was situated north of Oldham and is approximately 2.7 miles south of junction 21 of the M62 motorway. It had been valued within scheme 595151 which was applicable to "all industrial properties at Moss Lane Industrial Estate".

Relevant Law

10. The issue before the panel was to determine the correct valuation for the subject property with effect from 1 April 2023. 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.

11. 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 1992/556) as amended. In respect of the subject appeal, the material day is 1 April 2023.

12. The subject property 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 of the Local Government Finance Act 1988).

13. The panel was aware of the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976] RA 141 cited by the parties. This case had established six propositions, which gave clear guidance to be followed, namely:

    (1) ‘Where the hereditament which is the subject of consideration is actually let that rent should be taken as the starting point.

    (2) The more closely the circumstances under which the rent agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the definition of Gross Value in s.19(6) of the General Rate Act 1976 the more weight should be attached to it.

    (3) Where rents of similar properties are available, they too are to be properly looked at through the eye of the valuer in order to confirm or otherwise the level of value indicated by the actual rent of the subject property.

    (4) Assessments of other comparable properties are relevant. When a valuation list is prepared these assessments are to be taken as indicating comparative values estimated by the Valuation Officer. In subsequent proceedings on that list therefore they can properly be referred to as giving an indication of that opinion.

    (5) In light of all the evidence an opinion can then be formed of the value of the appeal hereditament, the weight to be attributed to the differing types of evidence depending on the one hand on the nature of the actual rent and on the other hand, on the degree of comparability found in other properties.

    (6) In those cases where there are no rents available of comparable properties a review of other assessments may be helpful but, in such circumstances, it would be clearly more difficult to reject the evidence of the actual rent.’

Discussion

14. Mr Scorer stated that the current rate was excessive and argued that the rental evidence on the appeal property and comparable properties supported a reduction to £37/m^2.

15. The appeal property was held on a lease renewal which was effective from 1 November 2020 at a term of six years with a passing rent of £26,500 per annum (pa). Using the ITMS area of 742.91m^2 the rent analysed to £35.67/m^2.

16. Mr Scorer also relied upon Units 5 and 7 Moss Lane as comparable properties. Unit 7 Moss Lane was held on a new lease effective from July 2019 at a rent of £25,000pa. Using the ITMS of 739.25m^2 the rent analysed at £33.82/m^2. Unit 5 Moss Lane was a lease renewal effective from July 2019 at a rent of £23,340pa. Using a ITMS of 644.39m^2 the rent analysed to £36.22/m^2.

17. In response the VO argued that the rent on the appeal property alone may suggest that the tone was excessive but it was necessary to consider the wider basket of evidence and not just one rent alone. The rents on Units 5 and 7 were almost two years removed from the AVD and did not therefore represent an accurate value for the appeal property at the AVD.

18. Mr Turner had relied upon the following comparable properties; Units 21-22a Moss Lane. This was a lease renewal effective from 1 July 2021. It was a smaller (ITMS 398.80m^2), slightly older property on the estate. The VO had analysed the rent to £49.04/m^2 and it was in the list at £50/m^2. Unit 1 Moss Lane was slightly smaller at ITMS 575.58m^2 and was a considerably older building. The VO argued that it was expected an older building would attract a lower analysed rental figure. However, he stated that the demand was somewhat similar to that of the appeal property and therefore a good indication of the value of the appeal property at the AVD. The rent on this property was a lease renewal effective from 1 August 2021. He had analysed the rent to £46.67/m^2 and it was in the list at £47/m^2. Finally, the VO relied on Unit 11 Moss Lane, which had a ITMS of 216.45m^2 and was significantly smaller than the appeal property. It was a lease renewal effective from 1 July 2021. The VO had analysed the rent to £55.44/m^2 and it was in the list at a rate of £56/m^2. Based on this property, the VO argued that £47/m^2 was reasonable when quantum was considered.

19. Having regard to the evidence presented the panel held that the tone of £47/m^2 was not excessive. The rent on the appeal property was from 1 November 2020, five months pre AVD which had analysed at £35.67/m^2. This was a similar value to the analysis on Unit 5 and Unit 7 which had occurred in July 2019. Considering the analysis on the appeal property in conjunction with Unit 1, it appeared that the rent had been set low when Unit 1 had been analysed to £49.04/m^2 for a slightly smaller and older building closer to the AVD.

20. The panel placed little weight on the rental analysis of Units 5 and 7 as the effective rent was too far removed from the AVD and placed greater weight on Unit 1 as this rent was effective from 1 August 2021, only four months post AVD. As the rent on Unit 1 had analysed to £49.04/m^2, it did not support a reduction for the appeal property.

21. The panel also had regard to a schedule provided by Mr Scorer consisting of other units on the estate, their size and price per square meter. The panel noted that the largest in size was Units 2 to 4a Moss Lane Mill which measured 2429.61m^2 and was valued at £40/m^2, more than the reduction the representative was asking to £37/m^2 despite being half the size of this property at 1024.50m^2. There were six other units ranging in size from 669.60m^2 (Unit 1) to 1024.50m^2 (Unit 9 – the appeal property) and all had been valued at £47/m^2. The panel held that this further supported that a reduction was not warranted.

Conclusion

22. In view of the above findings, the panel held that the unadjusted rate was not excessive and the appeal was dismissed.

Right of further appeal

23. 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.

24. 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/.

Dr S Penni, Senior Member (Chair)
Mrs S Patel, Senior Member
Miss E Cross, Member
26 January 2026

Miss K Hendry
Clerk to the Tribunal
Date issued to the parties: 26 January 2026