VALUATION TRIBUNAL FOR ENGLAND

2023 Rating List Appeal: Local Government Finance Act 1988; Price per m² to be adopted, no rental evidence for subject property, rental evidence and the weighting of that evidence; appeal dismissed

APPEAL NUMBERS:	CHG101174042 and CHG10120698
RE:	Focus Label Machinery Ltd, Chapel Lane, Nottingham, NG13 8GF (the "subject property")

BETWEEN:	Focus Label Machinery Limited	Appellant
	and	
	Ms J Moore (Valuation Officer)	Respondent

SITTING:	*remotely using Microsoft Teams*
ON:	Friday 10 January 2025
BEFORE:	Mrs B Dhoofer-Sagoo (Presiding Senior Member) Mr EJ Barnett (Senior Member)
CLERK:	Mr A Jolly
APPEARANCES:	Mr H Pitt of Ryan Property Tax Services UK Limited representing the Appellant Ms S Jenkins representing the respondent

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DECISION AND STATEMENT OF REASONS

Decision

1. The appeals are dismissed. The Rateable Value is confirmed at £111,000 with effect from 1 April 2023 for both appeals.

Introduction

2. These appeals have been brought in respect of the following: the appeals were lodged by Ryan Property Tax Services UK Limited on behalf of the occupier Focus Label Machinery Ltd on 22 August 2024 against the Valuation Officer's decisions of 16 July 2024 and 2 August 2024.

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

4. Mr Pitt appeared on behalf of the appellant 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 Pitt's declaration of truth included a statement that he was instructed under any conditional fee arrangement.

5. Mr Pitt 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 or not the evidence supported the client's case.

6. 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).

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

8. Ms Jenkins was appearing on behalf of the respondent 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 the proceedings.

Issue

10. The issue before the panel concerned the price per m² that should be adopted with effect from 1 April 2023. Whilst there were two appeals following challenges both parties agreed for the appeals to be heard together and that they were seeking the same RV and the same effect date for each appeal. Mr Pitt sought a reduction from £111,000, based on a price of £45 per m² for the 1993 sections of the property and £50 per m² for the 2003 sections, to £71,500 based on a price of £28.25 for the 1993 sections and £32.75 for the 2003 section. The respondent was seeking confirmation of £111,000. The material day for both appeals was 1 April 2023 and the antecedent valuation date (AVD) was 1 April 2021.

11. The subject property was a workshop and premises. It comprised two units, one being constructed in 1993 which formed one third of the total area and the other being constructed in 2003 which formed the remaining two third of the total area. It was located on Kendrly Park some 0.3 miles north of Bingham, half a mile from the local train station and close to the Bingham by-pass and A46.

Decision and reasons

12. Mr Pitt considered that the price per m² for the subject property was not reasonable and in support of his contention provided rental evidence and details of settlements. He analysed his rental evidence between £30.08 per m² and £59.13 per m². He considered Units in Colliers Business Park in Cotgrave provided supportive evidence that the price per m² was unreasonable. Unit 3 Colliers Park had had its price per m² reduced on a challenge from £52.50 per m² to £41 per m² and Unit 1 Colliers Park saw no change in price per m² between

the 2017 and 2023 rating lists. Unit 2 Colliers Park rent analysed to a value significantly below the 2023 price per m² as did Gnd Flr Units 12 and 14 Moorbridge Road and Units 13, 15 and 18 Manvers Business Park. He was of the opinion that assessments within the area had been over-assessed including the subject property.

13. Mr Pitt referred to the respondent's comparable hereditaments which he either considered supported his contention or minimal weight should be applied to the evidence due to being of different age or smaller or the rent was agreed after the AVD.

14. From the evidence Mr Pitt considered that the price per m² for the 1993 building should be £28.25 per m² and for the 2003 building £32.75 per m² giving an RV of £71,500 with effect from 1 April 2023.

15. Ms Jenkins confirmed that there was no rent evidence available for the subject property and therefore she had to consider other rental evidence. She considered the most compelling evidence was that of Units 59-61 Moorbridge Road Industrial Estate and Rear of Unit 4, 1st Floor Ranch, Chapel Lane. Units 59-61, which were in Bingham and whilst smaller and older than the subject, had analysed to £54.09 per m². Rear of Unit 4, which again was smaller but had a rent review on the AVD, analysed to £48.55 per m². Other rental evidence she considered further supported her contention analysed to between £48.55 per m² and £55.00 per m².

16. Ms Jenkins referred to the appellant's representative comparable rental evidence but considered that they were some distance from the subject property, with some having narrow access or were newer buildings and therefore she considered less weight should be placed upon that rental evidence.

17. She requested that the appeals are confirmed at RV £111,000 with effect from 1 April 2023 based on £45 per m² for the 1993 building and £50 per m² for the 2003 building.

18. As there was no rental evidence available for the subject property the panel had to consider other evidence in the locality to consider whether or not the current RV of £111,000 was reasonable.

19. Both parties had provided a number of comparable hereditaments to support their contentions. From the rental evidence the panel considered the best evidence was that of rental values within close proximity to the subject property and in particular those within Bingham itself. It noted Mr Pitt's comments in relation to Office 5, 7, 8 and 10 and part Unit 3 Warehouse Ranch, Chapel Lane being a multi-occupation building and being smaller and older but this rent had analysed by Mr Pitt to £47.31 per m² whilst Ms Jenkins had analysed the rent at £60.97 per m² both analysed values supported the respondent's valuation. The panel considered Rear of Unit 4, with the rent review being on the AVD, was compelling and the parties had analysed this property to £48.55 or £48.56 which the panel considered also supported the respondent's valuation.

20. The panel considered the rental evidence from hereditaments located outside of Bingham but gave less weight to this evidence preferring evidence from the immediate locality. It had not been persuaded that assessments in the locality were over-assessed.

21. The panel, from the evidence presented, had not been persuaded by the appellant's representative that RV £111,000, based on a price of £45 per m² for the 1993 building and

£50 per m² for the 2003 building, was unreasonable. The panel therefore dismiss the appeals and confirm RV £111,000 with effect from 1 April 2023.

Date issued to parties: 4 February 2025

Right of further appeal

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.
