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

Case No: CHG101211456

Sitting remotely using
Microsoft Teams on
7 May 2026

Date: 2 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — appeal against the accuracy of the rateable value for the hereditament; Car supermarket and premises, appeal allowed-in-part.

Before:

MS S ELVES
MR J M IMPERATO

Between:

AVAILABLE CAR LIMITED **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) **Respondent**

Regarding:

CARCRAFT, CAPITOL PARK WEST, MORLEY, LS27 0TS
(the “subject property”)

Mr C Diamond (instructed by Ryan Property Tax Services UK Limited for the **Appellant**
Mr D Cureton for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal panel determined a revised rateable value (RV) of £1,080,000 for Carcraft, Capitol Park West, Morley, LS27 0TS with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

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

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

Background

5. The subject property is a purpose-built car supermarket and premises which, according to the Valuation Officer was constructed in 2003 following planning consent granted in May of that year for a detached car warehouse, showroom and workshops. The site is used for the sale, storage and maintenance of cars and extends to 10,336.11m^2 (9,458.30m^2 in terms of main space (ITMS)), together with 1,724 display and car parking spaces. It is located on the outskirts of Morley, approximately nine miles from Bradford and six miles from Wakefield.

6. The RV for the subject property, effective from 1 April 2023, was initially assessed at £1,360,000. This was based on a rate of £117.50/m^2 for the showroom and £200 per car space. During the challenge stage, the Valuation Officer had reduced the RV to £1,250,000 based on a rate of £105/m^2 for the showroom, with a 2.5% uplift for air conditioning (resulting in a rate of £106.73/m^2), while maintaining the car space rate at £200.

7. The proposal sought a reduction to £785.000 RV based on a price of £65/m^2 for the showroom and £120 per display car space.

8. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included rental evidence and its analysis.

9. Mr Diamond, as representative for the Appellant, appeared in a dual role of advocate and expert witness. He stated that he was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

10. The panel accepted this expert witness evidence on the above basis as 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 in England). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

11. Mr Cureton for the Valuation Officer, also appeared in a dual role of advocate and expert witness.

Preliminary issue

12. At the hearing, Mr Cureton raised a preliminary issue concerning the Appellant's evidence submission. He informed the panel that a photograph included in the bundle, which the Appellant had identified as Car Shop 2A Enterprise Way, in fact depicted a different premises. He also noted that reference had been made to Orchard Way car supermarket, which he claimed had not been discussed at the challenge stage. However, Mr Diamond was able to produce correspondence between the parties relating to Orchard Way, and Mr Cureton subsequently accepted that it had been considered and withdrew his objection to its inclusion. Mr Diamond confirmed that he was content for the photograph of the Car Shop to be disregarded.

Relevant Law

13. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant responsible for all rates, taxes, repairs and insurance. In respect of the 2023 rating list, the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No.832) requires the rental levels to be taken on 1 April 2021. In respect of the subject appeals, the material day is 1 April 2023.

Discussion

14. In the case under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

15. The starting point was the actual rent passing on the appeal hereditament, however the property is held on a freehold basis and so there is no direct rental evidence. Mr Diamond stated that as there was no passing rent the large increase in tone from £55/m^2 in the 2017 rating list to £105/m^2 was excessive. He stated that in the 2017 rating list the subject property had a rateable value of £650,000 which placed it as the seventh most valuable car supermarket in the country, and with the increase is now the second most valuable.

16. The Valuation Officer relied on three pieces of indirect rental evidence from 2019, including The Trade Centre at Sandbrook Park, Rochdale, which was a similar size to the subject property. The property, originally a B&Q store, was converted to a car supermarket and let on a 25-year lease effective from 30 August 2019, with 12 months rent free. The rent was £1,000,000 per annum rising to £1,050,000 upon planning consent, analysed to £105/m^2 for the showroom and £260 per car space, with an unadjusted rate of £150/m^2. Rent commenced on 30 August 2020. The Valuation Officer regarded it as a strong comparable property due to similar use and lease terms, with rent commencing near the AVD, although it has fewer car spaces (393 compared to 1,724) and is less prominent than the subject, despite its M62 location. Mr Diamond stated that The Trade Centre forms part of a retail estate, with a McDonalds and benefits from a destination status alongside six other car showrooms.

17. Car Shop, 2a Enterprise Way, Nottingham was let on a lease effective from 1 May 2019. It had an unadjusted rate of £122.50/m^2 and £315 per car space. The property, a former

Homebase store was smaller than the subject at 7,869.40m^2 with 595 car spaces. It occupies a prominent position on the main arterial route into Nottingham city centre, benefitting from strong visibility, although it does not have traffic going past the front door like the subject. The Valuation Officer relied on this evidence to support the higher tone for the showroom and car spaces given its analysis rates. However, Mr Diamond contended that the property was located in a different regional market and required adjustments for both size and location.

18. Big Motoring World, Waltham Cross, was let on a lease effective from 1 November 2019 and had an unadjusted rate of £150.00/m^2. The property extended to 4,099.22m^2, making it the smallest of the comparable properties, and included 278 car spaces at £350 per space, along with some additional land. The Valuation Officer relied on this evidence to support an upper-end tone for car spaces, while recognising regional difference. However, Mr Diamond argued that it was not directly comparable, being a significantly smaller site located in a higher-value London market and would require substantial adjustment.

19. In respect of comparable assessment evidence, Mr Diamond referred to the tonal increases between the 2017 and 2023 rating lists for similar properties. These increases ranged from 11% to 23%, whereas the subject showed a significantly higher increase of 90%. He also cited five properties where the car space values ranged from £100 to £300 and unadjusted rates ranged from £40/m^2 to £60/m^2. The panel, however, noted that only limited information was available in relation to these properties

20. In relation to car space values, the panel noted that the Valuation Officer relied on comparable assessments showing values in excess of £200 per car space, largely reflecting lower number of spaces. The panel found that the Appellant had not provided sufficient evidence to justify a lower rate for the subject property. Although two comparable properties were cited with lower rates, Unit A Sheffield Airport at £100 per space and Motorpoint Birtley at £172.50, no supporting detail was given to demonstrate comparability. The Appellant also referred to two properties assessed at £200 per space and one at £300 per space. On this basis, the panel was not satisfied that a reduction in the car space rate was justified.

21. Mr Diamond also relied on an extract from the Tribunal decision relating to the subject property from the 2017 rating list. In that decision, the panel found that Motorpoint Birtley was the most comparable to the subject property, as it was a purpose-built car supermarket located relatively near to a large urban conurbation. However, the panel also concluded that the subject property was superior and therefore should be valued at a higher level than Motorpoint Birtley. That property was assessed in the 2023 rating list at an unadjusted rate of £60/m^2.

22. The panel was persuaded, having regard to the overall weight of the evidence, that a reduction in the adopted tone was warranted. Particular weight was attached to The Trade Centre, where the analysed rent of £105/m^2 was considered a useful indicator; however, the panel concluded that this figure required adjustment to reflect a combination of factors, including that the rent had been agreed some time prior to the AVD.

23. While the panel remained mindful that each valuation list stands on its own, it agreed with the parties that, in the absence of direct rental evidence for the subject property, it was necessary to consider a wider basket of evidence. Within a relatively small national pool of car supermarkets and with limited rental transactions, particularly those close to the AVD, the panel considered it appropriate to place greater reliance on establishing a fair and consistent tone across the evidence as a whole. In doing so, it had regard to the range of analysed rents, the scale and characteristics of the properties, and the pattern of values emerging from

both rental and assessment evidence. It also noted the lack of explanation for the significant increase in value for the subject property when compared with more modest increases seen in other comparable properties between the 2017 and 2023 rating lists.

24. Balancing these factors, the panel concluded that the Valuation Officer's adopted level overstated the appropriate tone for the subject, while the Appellant's proposed figure fell below what the evidence reasonably supported. It therefore determined that a rate of £85/m² represented a fair and reasonable reflection of rental value at the material date, aligning the subject with the available evidence and maintaining consistency within the limited market.

Conclusion

25. In view of the above findings and conclusions, the Tribunal panel determined that the RV in respect of the subject hereditament was unreasonable, and that an RV of £1,080,000 more accurately reflected its value. This equated to a rate of £85/m^2 for the showroom and £200 per car space. As the Appellant had sought a reduction to £785,000 RV the appeal was allowed-in-part. The panel calculated the revised valuation as shown below.

Item	Description	Area m2	Relativity	£/m2	Value
1.1	Ground Showroom	5,947.15	1.025	£87.13	£518,169.51
1.2	Ground Office	609.05	1.076	£91.48	£55,718.21
1.3	Ground Kitchen	42.43	0.615	£52.28	£2,218.03
1.4	Ground Lockers & Storage	64.60	0.461	£39.20	£2,532.45
1.7	Ground Public Toilets	47.48	1.025	£87.13	£4,136.70
1.9	Ground Works Office	185.57	0.513	£43.57	£8,085.00
1.10	Ground Workshop	2,157.86	0.461	£39.21	£84,599.40
1.11	Ground Valet Bay	313.92	0.461	£39.21	£12,307.31
1.12	Ground Plant Room	65.76	0.461	£39.21	£2,578.14
1.13	First Board Room	112.70	0.615	£52.28	£5,891.39
1.14	First Office	171.95	0.646	£54.89	£9,438.99
1.15	First Mess/Staff Room	70.55	0.359	£30.49	£2,151.39
1.16	First Canteen & Office	58.44	0.615	£52.28	£3,054.95
1.17	First Staff Toilets	48.94	0.308	£26.14	£1,279.25
1.18	First Works Parts Store	78.18	0.359	£30.49	£2,384.07
1.19	First Plant Room	58.67	0.308	£26.14	£1,533.61
1.20	First Balcony Area	302.86	0.615	£52.28	£15,833.23

				Subtotal	£731,911.61
Item	**Adjustments**		**Line/Overall**	**Price**	
1	Vehicle Display spaces	1,724	1.000	£200.00	£344,800.00
2	Security Office	5.96	1.000	£40.50	£241.38
3	Security Office	11.65	1.000	£40.50	£471.83
5	Plant and Machinery	1	1.000	£ 8,431.00	£8,431.00
				Total	**£1,085,855.81**

Say RV **£1,080,000**

26. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2023 Rating List entry in respect of Carcraft, Capitol Park West, Capitol Boulevard, Morley, Leeds LS27 0TS to £1,080,000 RV with effect from 1 April 2023. The Valuation Officer must comply with this Order within two weeks of the date of its making.

27. The Appellant is entitled to a full refund of the fee paid in respect of the subject hereditament in accordance with regulation 13E(a)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

28. 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.

29. 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/.

Ms S Elves, Senior Member (Chair)
Mr J M Imperato, Senior Member
2 June 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 2 June 2026