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

Case No: CHG101215420
CHG101205085
CHG101204092

Sitting remotely using
Microsoft Teams

Date: 11 November 2025

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*RATING — Local Government Finance Act 1988 — 2023 Rating List appeals; Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976], *correct unadjusted rate; industrial units; rental and comparable evidence; consolidated hearing; appeals dismissed/appeal allowed-in-part.*

**Before:**
**MS N CHESTERMAN**
**MS J GITTENS**

**Between:**

**UNIPLATE LIMITED** (appeal 1)
**AT COMMUNICATIONS LTD** (appeal 2)
**SYSTEMATIC SERVICING (EQUIPMENT) LIMITED** (appeal 3)

**Appellants**

**- and –**

**LUCY FORMELA-OSBOURNE**
**(VALUATION OFFICER)**

**Respondent**

**Regarding:**
**14-20 GERARD, TAMWORTH, B79 7UW** (appeal 1)
**5 LANDSBERG, TAMWORTH, B79 7UL** (appeal 2)
**39-40 KEPLER, TAMWORTH, B79 7XE** (appeal 3)
(the "subject properties")

**Mr M Iles** (of Ryan) appeared on behalf of the Appellants as Advocate and Expert Witness
**Ms R Pike** (of the Valuation Office Agency) appeared for the Respondent as Advocate and Expert Witness

Hearing date: Monday 20 October 2025

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**DECISION AND STATEMENT OF REASONS**

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## Decision

1. In respect of appeal (1) 14-20 Gerard and appeal (3) 39-40 Kepler, the appeals were dismissed. The panel determined that their existing assessments were not unreasonable based on the existing unadjusted main space rate (UAR) applied of £47.50/m$^2$.

2. The panel allowed-in-part appeal (2) 5 Landsberg to the extent offered by the Valuation Officer (VO) following the recent inspection of the premises but having regard to the revised UAR of £47.50/m$^2$. The panel determined a reduced assessment of £63,500 Rateable Value, with effect from 1 April 2023.

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

*Background*

4. On the request of the parties, the panel agreed to consolidate the hearing of these three appeals.

5. Appeal 1 had been brought in respect of 14-20 Gerard, Tamworth, B79 7UW, which was entered in the 2023 Rating List as warehouse and premises at £72,500 Rateable Value, with effect from 1 April 2023. The appellant's challenge to the VO was made on 2 May 2024. The appeal to this Tribunal was made on 20 May 2025, following the VO's decision notice of 17 March 2025. The VO's decision notice reduced the assessment from £72,500 to £69,000 Rateable Value, with effect from 1 April 2023. The reduction resulted from the VO reducing the UAR applied to the property from £50/m$^2$ to £47.50/m$^2$.

6. Appeal 2 had been brought in respect of 5 Landsberg, Tamworth, B79 9UL, which was entered in the 2023 Rating List as factory and premises at £88,000 Rateable Value, with effect from 1 April 2023. The appellant's challenge to the VO was made on 11 April 2024. The appeal to this Tribunal was made on 20 May 2025, following the VO's decision notice of 21 March 2025. The VO's decision notice reduced the assessment from £88,000 to £70,000 Rateable Value, with effect from 1 April 2023. The reduction resulted from the VO reducing the UAR applied to the property from £60/m$^2$ to £47.50/m$^2$.

7. Appeal 3 had been brought in respect of 39-40 Kepler, Tamworth, B79 7XE, which was entered in the 2023 Rating List as warehouse and premises at £70,000 Rateable Value, with effect from 1 April 2023. The appellant's challenge to the VO was made on 8 April 2024. The appeal to this Tribunal was made on 20 May 2025, following the VO's decision notice of 20 March 2025. The VO's decision notice reduced the assessment from £70,000 to £56,000 Rateable Value, with effect from 1 April 2023. The reduction resulted from the VO reducing the UAR applied to the property from £59.20/m$^2$ to £47.50/m$^2$.

8. Appeal 1 sought a reduction in the UAR to £45/m$^2$. Appeals 2 and 3 originally sought reductions in the UAR to £47.50/m$^2$, however, the appellants' representative revised his proposed assessments on 21 January 2025 and now sought a reduction to UAR £45/m$^2$ for all three appeals.

9. The subject properties were industrial units of a modern steel portal frame construction. All three properties were situated within the Litchfield Road Industrial Estate. It was an established industrial and commercial location to the east of Tamworth Town Centre, close to

the A51 Leitchfield Road and approximately 1.5 miles from the A5 trunk road which provided dual carriage access to the M62 motorway at Junction 10 (5 miles) and the M6 Toll at Junction T4 (6 miles).

10. The subject properties had the following areas:

i) appeal (1) 14-20 Gerard – 1534.31m$^2$;
ii) appeal (2) 5 Landsberg – 1385.40m$^2$; and
iii) appeal (3) 39-40 Kepler – 1303.89m$^2$.

11. Mr Iles was appearing on behalf of the appellants as 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).

12. Mr Iles explained that he was representing the appellants in these appeals on a contingency fee basis. However, 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 or not the evidence supports his clients' case.

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

<u>Preliminary issue</u>

14. On 13 October 2025, the week prior to the hearing, Ms Pike provided revised valuations in respect of appeal (1) 14-20 Gerard and appeal (2) 5 Landsberg. The revised valuations followed inspections of the premises on 24 September 2025. In relation to appeal (1) 14-20 Gerard, some items of plant and machinery and storage containers were found on the site. These items were not declared during the Check and Challenge process. Whilst the revised valuation included the addition of plant and machinery and storage containers, the valuation remained at £69,000 Rateable Value, with effect from 1 April 2023, which was the same as the existing assessment for this property.

15. In relation to appeal (2) 5 Landsberg the premises were found to be very different from the plans and survey details the VO held on file. Less warehouse space had been discovered and more office space than the historic records showed. Plus, there was an addition of a mezzanine floor which was being used as office space. These alterations had not been declared during the Check and Challenge process. Ms Pike's revised valuation was for £67,500 Rateable Value. However, during the hearing, Ms Pike confirmed that she now proposed a lower assessment of £63,500 Rateable Value, with effect from 1 April 2023. The reduced revised assessment was the result of applying the lower UAR of £47.50/m$^2$.

16. At the hearing, Mr Iles confirmed that he had no objections to the revised assessments put forward by Ms Pike on the condition that he could put forward his revised assessment for appeal (2) 5 Landsberg based on the amended areas.

17. As there was no objections by either party to the other party's revised valuations, the panel allowed them to be presented in evidence and agreed that Mr Iles should have the opportunity to provide a revised assessment for appeal (2) based on the new areas. This was provided after the hearing, with a copy to Ms Pike. Mr Iles now proposed an assessment of £60,250 Rateable Value, with effect from 1 April 2023.

**Relevant Law**

18. The appeal hereditaments must be valued for the purpose of non-domestic rating on the basis of the rent at which they 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). The date of the hypothetical rent was 1 April 2021, the Antecedent Valuation Date (AVD). Matters that affect the physical state or enjoyment of the property or the locality were to be taken as at 1 April 2023 (the material date).

**Discussion**

19. The panel acknowledged that the sole issue in dispute was the correct UAR to be applied to the subject properties' assessments. All three properties were now valued at a UAR of £47.50/m$^2$, whereas Mr Iles sought a reduced UAR of £45/m$^2$.

20. In deciding the issue in dispute, the panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976], as referred to by Mr Iles. This case had established six propositions that gave clear guidance to be followed when assessing rateable value. Bearing these six propositions in mind, the panel acknowledged that the correct starting point was the actual rents passing on the subject properties and consideration as to how the rents compared to the statutory definition of rateable value.

21. The panel noted that there was no rent passing in respect of appeal (2) 5 Landsberg and appeal (3) 39-40 Kepler, as both properties were held on a freehold basis. However, there was a rent in respect of appeal (1) 14-20 Gerard. This property was held under a lease with effect from 1 June 2023 at a rent of £80,000 per annum (pa). Ms Pike had analysed this rent to £55.42/m$^2$. In accordance with the second proposition set out in *Lotus & Delta*, Mr Iles contended that the date of the lease was too far removed from the AVD to be of assistance in these appeals. Ms Pike pointed out that there was an earlier lease on this property effective from 1 November 2017 at £50,000 pa, which she accepted was too far removed from the current AVD to be of assistance. However, the panel agreed with Ms Pike that the increase in the rent on 14-20 Gerard from £50,000 pa on 1 November 2017 to £80,000 pa on 1 June 2023 did not support Mr Iles contention that the evidence demonstrated that there had been little or no growth between the 2017 and 2023 Rating List AVDs for industrial units in this locality. Furthermore, the panel noted that the June 2023 rent on 14-20 Gerard analysed to £55.42/m$^2$, which did not suggest that the current UAR of £47.50/m$^2$ applied to the subject properties was excessive.

22. The panel then went on to examine the third and fourth propositions outlined in *Lotus and Delta* and had regard to the rents and assessments placed on comparable properties. As such, the panel turned to both parties' rental and comparable evidence. The panel was of the opinion that the best comparable properties in this appeal would be industrial units of a similar age, size and location to the subject properties. Mr Iles had placed weight on Units 34-36 and 38 Sandy Way. However, the panel placed less weight on this property as it was a

smaller property measuring under 1000m$^2$. Plus, it was located in the B77 postcode area, as opposed to the subject properties in the B79 postcode area.

23. Mr Iles also placed weight on 12 Gerard and Unit 1 Mariner Park. The panel placed less weight on 12 Gerald as it was a much smaller property at 726.15m$^2$. Furthermore, the panel found Unit 1 Mariner Park to be a much larger property at 3862.59m$^2$.

24. The panel found the best comparable to be 1A Lagrange, Lichfield Road Industrial Estate. This property was comparable in terms of both location and size. It was located just 0.2 miles away on the same industrial estate as the subject properties. It was comparable in size measuring 1123.74m$^2$. There was a lease on this property that had been set on 1 March 2020 for a rent of £62,500 pa. The VO had analysed this rent to £57.11/m$^2$. Whilst the rent had been set over a year prior to the AVD, its analysis did not support a further reduction to the existing UAR of £47.50/m$^2$ applied to the subject properties.

25. The panel placed weight on the settlement reached in respect of 30-32 Mariner, which was a similar sized industrial unit measuring 1248.24m$^2$ that was located just 0.2 miles from the subject properties, in the B79 postcode area. An agreement had been reached on this property at a UAR of £47.50/m$^2$.

26. Mr Iles contended that there had been little rental growth in industrial properties across Tamworth and Lichfield between the 2017 and 2023 Rating List AVDs. He pointed out that the current UARs applied to the subject properties' assessments demonstrated a £5/m$^2$ uplift from their 2017 Rating List assessments, whereas he contended that a £2.50/m$^2$ uplift was more appropriate. Having regard to the evidence presented, the panel was not persuaded by this argument. Whilst it related to Tamworth industrial properties in general, the VO explained that published statistics by Co-Star suggested that there had been a 38% increase in rents in this locality between the two AVDs. The panel noted that this was supported by the rent increase on (appeal 1) 14-20 Gerard.

27. Appeal 2 and 3 originally sought a reduction to UAR £47.50/m$^2$, which was accepted by the VO. However, the appellant's representative's subsequently sought a revised reduced UAR of £45/m$^2$ following the agreement reached on Grafityp Uk Ltd, Mariner. The agreement followed a reduced UAR on that property from £52.50/m$^2$ to £40/m$^2$. However, the panel placed less weight on this evidence as Grafityp, measuring 2198.31m$^2$, was substantially larger than the subject properties.

**Determination**

28. In view of the above findings and conclusions, the Tribunal is satisfied that the existing UAR of £47.50/m$^2$ is fair and reasonable. As such, the appeals in relation to appeal (1) 14-20 Gerard and appeal (3) 39-40 Kepler were dismissed. The panel allowed in part appeal (2) 5 Landsberg, to the extent offered by the VO of £63,500 Rateable Value, with effect from 1 April 2023. This reduction took into account the findings at the recent inspection and applying the UAR of £47.50/m$^2$.

29. A breakdown of the assessment for appeal (2) 5 Landsberg has been shown overleaf:

| Floor | Description | Area $m^2$ | £/$m^2$ | Value (£) |
|---|---|---|---|---|
| Ground | Warehouse | 764.52 | 47.50 | 36,315 |
| Ground | Office | 235.52 | 57.00 | 13,425 |
| First | Office | 151.79 | 57.00 | 8,652 |
| Ground | Office | 23.32 | 52.25 | 1,218 |
| Ground | Internal Storage | 6.56 | 47.50 | 312 |
| Mezzanine | Office | 61.79 | 47.50 | 2,935 |
| | Plant and machinery | | | 806 |
| | | | Sub total | 63,663 |
| **Say £63,500 Rateable Value, with effect from 1 April 2023** | | | | |

30. As a consequence of the above decision, the VO is ordered to reduce the 2023 Rating List entry to £63,500 RV, with effect from 1 April 2023, within two weeks of the date of this Order.

31. A refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

**Right of further appeal**

32. 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) within **four weeks** of the date this decision and statement of reasons is issued.

33. 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 N Chesterman, Senior Member (Presiding)
Ms J Gittens, Senior Member
11 November 2025

Mrs R James
Clerk to the Tribunal
**Date issued to the parties:** 11 November 2025