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

Case No: CHG101217883

Sitting remotely using
Microsoft Teams

Date: 11 February 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: Local Government Finance Act 1988; Warehouse and Premises; Correct main space rate to be applied; Area in Assessment Amended; Appeal allowed in part

Before:
MRS S SOHOTA
MR OL ROBERTS

Between:

UNISURGE INTERNATIONAL LIMITED **Appellant**

- and -

ANDREW MOULAND
(VALUATION OFFICER) **Respondent**

Regarding:
EX - HI GROUP BUILDING, GILCAR WAY, CASTLEFORD, WF10 5QH
(the "subject property")

Mrs E Draycott, from Ryan Property Tax Services Ltd representing the Appellant
Mrs C Miles, representing the Respondent

Hearing date: 15 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal Panel determined the appeal property's existing assessment of £405,000 Rateable Value (RV) was excessive and reduced it to £390,000 RV, with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of the following: Ex-Hi Group Building, Gilcar Way, Castleford, WF10 5QH, which was entered in the 2023 Rating List as Warehouse and Premises at £405,000 Rateable Value, with effect from 1 April 2023.

4. The appellant's challenge to the Valuation Officer (VO) was made on 13 May 2024. The appeal to this Tribunal was made on 11 August 2025, following the VO's decision notice of 1 May 2025, that the subject property's Rateable Value would remain unaltered. The material day in this appeal is 1 April 2023.

5. The subject property is a distribution warehouse constructed of block, brick, and profile protected metal frame with a profile protected metal roof, with insulated walls and roof. Constructed in 2003, it has an eaves height of 10.20m. The property, according to the respondent, comprises warehouse accommodation, mezzanine storage, canteen, and ground and first floor offices. In addition, it also includes a garage, gatehouse and three canopies. It has partial central heating, with the canteen and office areas heated. The subject property has a total area of 11,145.92m² and a total area ITMS of 8,481.73m². There were also several items of rateable plant and machinery included within the valuation, such as a security system using cameras, automatic gates, safety barriers and warehouse and garage pits.

6. The property is situated on Gilcar Way, within the Wakefield Europort industrial estate and is stated to have approximately 64 car spaces on site, reflected within the valuation. Its location is alongside other large distribution warehouses and located at junction 31 of the M62 motorway.

7. Mrs Draycott stated that she was appearing on behalf of the appellant as advocate only. It was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with Mrs Draycott's obligations to the tribunal. This question was raised in view of the Upper Tribunal's judgment in Gardiner & Theobald LLP v David Jackson (VO) [2018] UKUT 0253 (LC). She confirmed that she was representing the appellant at the hearing on a contingency fee basis, declaring that she understood and accepted that her duty was to the Tribunal and would comply with this as well as the requirements of her professional body regardless of whether or not the evidence supported the client's case.

8. The panel have accepted this 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.

9. Mrs Miles stated that she was appearing in a dual role as both advocate and expert witness for the respondent.

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

Background

11. The appellant sought a reduction in the RV of the subject property to £362,500, on the basis that the existing unadjusted rate (UAR) of £47.50/m^2 was excessive and that it should be reduced to £42.50/m^2.

Preliminary issue

12. The subject property was inspected by the respondent's representative on 13 January 2026, two days before the hearing date, and three months short of three years after the material date on 1 April 2023. This was not a joint inspection where representatives from both parties were present.

13. The inspection showed that the assessment of the subject property on which the valuation of £405,000 was made, to be inaccurate. Elements of the survey details previously held by the Valuation Office Agency (VOA) were incorrect and there were areas not included in the assessment. The assessment was not corrected during the check stage, however now required the rateable value of the subject property to be increased with effect from 1 April 2023 to £410,000, from £405,000, while still adopting the unadjusted rate of £47.50/m^2.

14. At the start of the hearing, the respondent's representative confirmed that the amended valuation information had been provided to the appellant's representative, as well as the clerk. The clerk had forwarded the new valuation to the panel, in advance of the hearing.

15. The appellant's representative raised no objections to this amended valuation. Neither party had been prejudiced by this information. The appeal was determined on the basis of the new valuation, taking into account the appropriate areas and relativities, which the parties, if they so wished, could comment about during their verbal testimonies about the substantive issue in this appeal.

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Relevant Law

16. When arriving at its decision, the panel is governed by rating legislation laid down by Parliament. Schedule 6 to the Local Government Finance Act 1988, as amended by section 1(2) of the Rating (Valuation) Act 1999, defines the Rateable Value of a non-domestic property as the amount equal to the rent at which it is estimated the property might reasonably be expected to let on a year to year basis 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 the 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.

17. 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, in accordance with the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No. 832). In respect of this appeal the material day is 1 April 2023.

Discussion

18. The issue for the panel to determine was if the current unadjusted rate applied to the subject property's assessment was excessive. Mrs Miles supported the existing UAR of £47.50/m^2. Mrs Draycott sought a reduced UAR of £42.50/m^2 stating that the evidence showed that the rateable value for the subject property was over-assessed.

19. The panel was aware that the Lands Tribunal judgment in *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 provided authoritative guidance on the weight to be attached to rental and assessment evidence. 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 rent on the subject property, where available, was considered to be the correct starting point and consideration to how that rent compared to the statutory definition of rateable value. The rents on similar properties were also considered and assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

20. The appellant owned the freehold of the appeal property, therefore there was no rental evidence available in respect of it, for the panel to consider. The panel therefore considered the evidence presented by both parties, including the assessment evidence in respect of comparable properties.

21. In support of the appeal, the appellant submitted evidence of a lease in respect of Wickes, Gilcar Way, Valencia Park, dated 22 June 2020. This was 10 months pre the AVD, stated to be an open market letting for a substantial building in very close proximity, only 350 metres from the subject property. With a passing rental of £522,419 for a 15 year term with a 5 year review, and 20 month's rent free at the lease commencement, the appellant, being conscious that rents' have risen in the locality for industrials, post the rent commencement date, made adjustments which he contended supported an unadjusted base rate of £42.50/m^2.

22. According to the respondent, this new letting dated 1 June 2020, for Wickes, Gilcar Way, Valencia Park, based on the Form of Return information, was a 15 year lease term with rent review intervals of 5 years. There was 20 months' rent free included as an incentive, which the VO viewed as very generous. The VO assumed 3 months out of the 20 as typical to reflect as a fit out period and analysed the rent by treating 17 months as an incentive. The Form of Return did not note any fit out costs, as the VO stated would be expected and needed, when assessing the rental analysis when such a lengthy rent free incentive period is involved. The respondent also adjusted to the second review at year 10 when arriving at its analysed rate of £37.66/m^2.

23. The respondent's case acknowledged that when considered in isolation the VO's analysis of £37.66/m^2 would support a lower figure than the existing £47.50/m^2. Nonetheless, this was a

singular piece of rental evidence relied upon by the appellant, Furthermore, when reviewing the basket of evidence as a whole, the respondent states that this Wickes letting is the only letting that does not fit the general trends in the locality.

24. The respondent's basket of evidence referred to several other properties in the locality, within West Yorkshire, listed as follows:
    - Vow Europe Ltd, Express Way, Wakefield Europort, Normanton, WF6 2TZ
    - Tuscany Way, Valencia Park, Wakefield Europort, Castleford, WF6 2UA
    - NHS Supply Chain Normanton Distribution Centre, Foxbridge Way, Normanton, WF6 1TL
    - Latitude 135, Pioneer Way, Whitwood Common Lane, Castleford, WF10 5QU
    - Swift Transport, Pontefract Road, Normanton, WF6 1RW
    - Unit 1, Headways, Newmarket Lane, Stanley, Wakefield, WF3 4FE
    - Argos Distributors Ltd, California Drive, Castleford, WF10 5QH
    - Unit 1000, Link 62, Premier Way South, Normanton, WF6 1RP
    - Asda CDC & Service Centre, Express Way, Wakefield Europort, Normanton,WF6 2XX

25. The respondent referred to what he stated were the only two settled challenges in the 2023 Rating List for distribution warehouses within the locality. One settled assessment was in respect of the aforementioned Unit 1, Headways, Newmarket Lane, Stanley, Wakefield, which was been agreed at £53/m^2, reduced from £55/m^2. This assessment located 7 miles away is smaller than the subject. The other property was Ridings Point Whistler Drive, Castleford, which was agreed via consent order at £50/m^2 reduced from £52.50/m^2. This unit is significantly larger than the subject and located approximately 4 miles from the subject. During verbal evidence, the respondent's representative confirmed that Ridings Point was originally assessed with a min space rate of £55/m^2. These two properties were stated by the respondent to be within very similar locations to the subject, signifying that anything less than the existing £47.50/m2 was inappropriate for the subject property.

26. The panel, in reaching a decision, was mindful that the basket of rental evidence which the parties had presented in support of their cases was a mixed bag of evidence, consisting of new lettings, lease renewals and rent reviews. The panel decided that new lettings should be afforded most weight, of which there were three to be primarily considered. These were Wickes, Gilcar Way, relied upon by the appellant, as well as Unit 1, Headways, Newmarket Lane, located 7 miles away and Argos Distributors Ltd, California Drive, which had been agreed for an unusually short period of two years. Whilst these latter two pieces of evidence were not totally compelling, this was also the case for Wickes, Gilcar Way, due to its extensive rent free period. Taking this into account, the panel determined it reasonable and appropriate that the unadjusted rate of £47.50/m2 warranted a reduction, to £45/m^2.

Conclusion

27. In view of the above findings and conclusions, the panel decided that the current assessment was unreasonable. The panel determined that an assessment of £113,000 RV more accurately reflected the appeal property. A breakdown of the assessment is shown below. The appeal is allowed in part.

Ref	Floor	Description	Area m^2	£/m^2	Relativity	Value (£)
1.1	Ground	Area Under Supported Floor	1571.93	45.00	0.69	48,808
1.2	Ground	Warehouse	2197.05	45.00	0.96	94,913
1.3	Mezzanine	Internal Storage	1691.75	45.00	0.49	37,303
1.4	Ground	Area Under Supported Floor	654.04	45.00	0.69	20,308
1.5	Ground	Warehouse	3046.42	45.00	0.96	131,605
1.6	Mezzanine	Internal Storage	654.04	45.00	0.49	14,422
1.7	Ground	Office	27.04	45.00	1.15	1,399
1.8	Ground	Staff Toilets	20.34	45.00	1.2	1,098
1.9	Ground	Laboratory	94.53	45.00	1.15	4,892
1.10	Ground	Office/Reception/WC's/Kitchen	182.79	45.00	1.2	9,871
1.11	First	Board Room	70.06	45.00	1.2	3,783
1.12	First	Mess/Staff Room	184.72	45.00	1.1	9,144
1.13	First	Staff Toilets	22.78	45.00	1.2	1,230
1.14	Ground	Canopy	89.60	45.00	0.15	605
1.15	Ground	Canopy	128.00	45.00	0.15	864
1.16	Ground	Canopy	9.00	45.00	0.15	61
2.1	Ground	Garage	276.60	45.00	0.78	9,709
			Valuation Sub Total			390,015
ADDITIONAL FEATURES OF THE PROPERTY INCLUDED IN THE VALUATION						
	Plant and Machinery					2,392
	Valuation Total					392,407
	Say £390,000,000 Rateable Value, with effect from 1 April 2023					

Order

28. 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 £390,000 with effect from 1 April 2023. The Valuation Officer must comply with this Order within 2 weeks of its making.

29. 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) Regulations 2009 (as amended).

Right of further appeal

30. 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.

31. 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 S Sohota, Senior Member (Chair)
Mr OL Roberts, Senior Member
11 February 2026

Mr R Patel
Clerk to the Tribunal
Date issued to the parties: 11 February 2026