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

Case No: CHG101217943

Sitting remotely using
Microsoft Teams on
1 May 2026

Date: 21 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-Domestic Rating Appeal; 2023 Rating List; Local Government Finance Act 1988 ; Restaurant and Premises; Accuracy of compiled list entry; rental evidence; comparable evidence; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Appeal dismissed

Before:

MRS WJ BRIGGS
MR M MIAH

Between:

NEW WORLD TRADING COMPANY (UK) LIMITED — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:

67, BOAR LANE, LEEDS LS1 6HW
(the "subject property")

Mr A Pilkington of Ryans Property Services (UK) Ltd for the Appellant.
Mr C Kazembe for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds a tone of value of £345.00 per m^2 for the subject hereditament was reasonable and confirmed the rateable value (RV) at £85,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This was a 2023 Rating List appeal. The subject property had been entered in the 2023 rating list as 'Restaurant and Premises' at an RV of £85,000 with effect from 1 April 2023.

4. The challenge proposal was submitted by Ryan on behalf of the Appellant and was received by the Valuation Officer on 13 May 2024. A reduction in the rate applied to the main space from £345.00 per m^2 to £200.00 per m^2 was sought resulting in a revised RV of £49,500 with effect from 1 April 2023.

5. The Valuation Officer issued a challenge case decision notice on 9 September 2025, which stated that based upon the evidence and information available, the rating list entry of £85,000 was considered reasonable.

6. 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 received by the Tribunal on 4 December 2025.

7. Mr Pilkington appeared on behalf of the Appellant as expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), he declared that he was instructed under a conditional fee arrangement. 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 bodies regardless of whether or not the evidence supported the client's case.

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

9. Mr Kazembe appeared for the respondent in a dual capacity as both advocate and expert witness. His statement of truth confirmed that he was not instructed under any conditional or other success-based fee arrangement.

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

Background

11. The subject property is a restaurant measuring 393.73m^2 located on Boar Lane, adjacent to the entrance to the Trinity shopping centre. The unit is located on the lower ground floor of the Trinity shopping centre with ground floor outdoor seating.

12. The Appellant contended that the market for similar properties fell significantly between the AVD for the 2017 List (1 April 2015) and the AVD for the 2023 List, mostly as a result of the Covid lockdown which was in place at 1 April 2021 and for the preceding year. He referred to the fall in the assessments of the RV of a number of similar properties in the locality of between 33% and 47% in the 2023 list compared to the 2017 list. The subject property had seen a fall of only 8% between the two lists, which the Appellant asserted meant that it was being assessed at a higher rate than superior properties within the Trinity Shopping Centre. He considered that the subject property should see a similar reduction from its 2017 unadjusted rate of £375 per m^2 resulting in an unadjusted rate of £200 per m^2 in the 2023 list.

13. The Respondent considered that the subject property is more prominently positioned than the units referred to by the Appellant which had seen a significant fall. He stated that the 2023 list is compiled using rents available at the time. He did not consider that the rents available for properties in the locality demonstrated the dramatic fall in rents asserted by the appellant. Indeed, he considered that the available rental evidence supported the current RV based on an unadjusted rate of £345 per m^2. This rate has been reduced to £258.75 per m^2 in the subject property's valuation due to the application of the following allowances:

- 10% allowance for the restaurant being on the lower ground floor
- 5% allowance for having a nonstandard frontage
- 13% allowance for masking

Relevant Law

14. The term 'rateable value' is defined in paragraph 2(1), Schedule 6 to the Local Government Finance Act 1988 (as amended):

“The rateable value of a non-domestic hereditament (none of which consists of domestic property and none of which is exempt from local non-domestic rating) shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year 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 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”.

15. 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).

16. 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 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2023.

Discussion

17. In line with *Lotus & Delta Ltd v Culverwell (VO) & Leicester City Council*, the most relevant evidence is that which reflects open market conditions close to the AVD. The subject lease commenced on 25 December 2012 on a 25-year term. Its rent had been agreed on an upward only rent review from 25 December 2022 with a headline rent of £155,000 per annum (pa). The parties placed limited weight on this rent.

18. The properties referred to by the Appellant which had experienced a 47% drop in RV were units on the upper floors of the Trinity Centre (406, 413, 414, 415, 416, 418, 419, 420 & 422 Trinity Leeds and 70 Boar Lane). They had been assessed at £430 per m^2 in the 2017 list, and £230 per m^2 in the 2023 list. The Appellant considered these properties were better situated than the subject property as they were located within the centre itself.

19. The Respondent did not consider these premises were in a more valuable location than the subject property. He considered that the first floor of the Trinity Centre lacked the prominence of the subject location, being relatively out of the way with less passing footfall. He stated there had been a shift from retail use in this part of the shopping centre, due in part to the unwillingness of shoppers to walk out of their way, with some units being removed or let for non-retail use. He stated that as well as being on the lower ground floor of the shopping centre, the subject premises also had an entrance on Boar Lane. He described the section of Boar Lane occupied by the subject premises being a main thoroughfare from the railway station to the shopping centre and a popular location for eating establishments. He considered that the rents in the locality did not demonstrate the fall in values experienced in the locality of the Appellant's comparable properties.

20. He stated the rent on 32 Boar Lane had been agreed effective 1 June 2020 on a new letting and he had analysed this to £396.22 per m^2. He considered this property was in a poorer position than the subject property on the other side of the road and further away from the retail district and it was assessed at a lower rate in the current and previous list. He contended the analysis of its rent more than supported the current assessment of the subject property. The Appellant did not consider this rent to be reliable as he believed that it had been agreed from an earlier date in September 2019, and did not reflect the effects of the Covid lockdown which was in place up to and at the AVD causing the market to be depressed. The panel gave most weight to the Respondent's statement that the signed lease detailed the rent to start from 13 June 2020 and was satisfied that the rent was agreed at this date rather than in 2019.

21. The rent on 64 Boar Lane had been analysed at £398.77 per m^2 from 22 December 2022. This was a larger retail unit (1037.27m^2) very close to the subject property. The Appellant has stated that this property was much more prominent than the subject property. Whilst this may be the case, the panel did not consider this effected its value, particularly as the subject rent had been agreed at around the same time for a much higher analysed figure.

22. The panel noted that there had been a fairly drastic drop in values attributed to units situated on the upper floors of the Trinity Centre. The only evidence of such a fall on the ground floor was 1 Trinity Street, the rate of which had reduced by 33% between the 2017 and 2023 list to £250 per m^2. This property was situated on the other side of the shopping centre near to a

less prominent entrance. The Appellant has not provided evidence that this fall occurred in other parts of the shopping centre, or indeed on Boar Lane where the subject property is located.

23. The panel considered that the 2023 rating list is compiled using relevant rents in respect of the AVD of 1 April 2021. Whilst the rents on the upper floors of the Trinity Centre may have justified a drop to the extent demonstrated by the Appellant, the panel did not consider there was any evidence that such a drop in rents had taken place across the whole of the Trinity Centre, or indeed on Boar Lane. The panel considered that the 2023 value of the subject property should more properly be considered in relation to the rents passing in its immediate locality as close to the AVD as possible, and not in terms of relative values between valuation lists as suggested by the Appellant.

Conclusion

24. In view of the above findings and conclusions, the Tribunal is satisfied that the subject property's current RV of £85,000 is reasonable and was not persuaded otherwise by the Appellant's evidence. The appeal is therefore dismissed.

Right of further appeal

25. 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.

26. 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 WJ Briggs, Senior Member (Chair)
Mr M Miah, Senior Member
21 May 2026

Clerk to the Tribunal
Date issued to the parties: 21 May 2026