IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF 2023 RATING LIST APPEALS

Case No: CHG101218200, CHG101218215
CHG101218228, CHG101218235

Sitting remotely using
Microsoft Teams on
27 February 2026

Date: 24 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 rating list appeal; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; £ per m^2 in dispute; Appeals allowed.

Before:
MS S GARGARO
DR T WEBB

Between:
UNIELECTRONICS LTD,
TAYLOR MAXWELL GROUP (2017) LTD
HKA GLOBAL LIMITED
BROOKBANKS CONSULTING LIMITED
Appellants

- and -

ANDREW MOULAND (VALUATION OFFICER) **Respondent**

Regarding:
6140, 6080, 6160 and 6150 KNIGHTS COURT,
BIRMINGHAM BUSINESS PARK, BIRMINGHAM B37 7WY
(the “subject properties”)

Appearances:
Mrs C Taylor of Ryan Property Tax Services UK Ltd for the Appellants
Mr M Muqbil, for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals are allowed. The panel found that the £ per m^2 to be adopted in respect of the subject properties is £160 with effect from 1 April 2023.

2. Accordingly, the rateable values (RV's) in respect of the subject properties are amended as follows:

6140 Knights Court (Unielectronics Ltd)	-	£53,000
6080 Knights Court (Taylor Maxwell Group (2017) Ltd)	-	£85,500
6160 Knights Court (HKA Global Ltd)	-	£53,000
6150 Knights Court (Brookbanks Consulting Ltd)	-	£52,000

STATEMENT OF REASONS

Introduction

3. This decision and statement of reasons is not a verbatim or contemporaneous record of the proceedings.

4. The four appeals raised common arguments and so they were consolidated by the tribunal into a single hearing in accordance with regulation 6(3)(b) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. The panel was satisfied that all the evidence before it was admissible in accordance with regulation 17A(1)(b) of the same Regulations.

5. Built in 2007, the subject properties provide office accommodation on the Birmingham Business Park. Each, in the same order listed above in paragraph two, measure 291.08m^2, 478.3m^2, 283.9m^2 and 289.2m^2. Each of the subject properties also had a number of car parking spaces included within their assessments. The subject properties had been entered into the 2023 rating list with effect from 1 April 2023 (the material day) at £170 per m^2, which produced RV's of:

6140 Knights Court	-	£56,500
6080 Knights Court	-	£91,000
6160 Knights Court	-	£56,000
6150 Knights Court	-	£55,000

6. Challenges were submitted to the Respondent in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. Factual matters, such as the sizes of the subject properties was not in dispute. The only matter in dispute was the £ per m^2 to be adopted in respect of the subject properties as the Appellant sought alteration to £160 per m^2.

7. The Appellant was represented by Mrs C Taylor of Ryan Property Tax Services UK Ltd on a contingency fee basis and the Respondent was represented by Mr M Muqbil. Mrs Taylor appeared as an advocate and Mr Muqbil appeared in the dual role of advocate and expert witness. Mr Muqbil acknowledged and accepted that when presenting evidence as an expert witness, his duty was to the tribunal irrespective of whether his evidence supported his case. The panel, mindful of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), accepted the expert witness evidence on this basis as the appeal was not considered to be complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure Regulations. This is

allowable due to the Tribunal's rules concerning admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). It was therefore appropriate for the panel to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

Relevant Law

8. The subject properties must be valued for the purpose of non-domestic rating on the basis of the rent at which it 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). These are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality were to be taken was 1 April 2023.

9. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned legislation, these propositions are well known to the parties and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

Discussion

10. The starting point for consideration is the passing rents. This, was as follows:

6140 Knights Court	-	held on a freehold basis
6080 Knights Court	-	held on a freehold basis
6160 Knights Court	-	leasehold from 15 April 2018 at £60,000 per annum, reduced to £18,000 p.a. at the 2023 rent review
6150 Knights Court	-	leasehold (between connected parties) from 1 February 2008 for a term of one thousand years at £63,303 per annum

11. Mrs Taylor argued that the best and most reliable evidence was the rental evidence in respect of 1st Flr Left, 6270 Bishop Court, Birmingham Business Park. This property was 166.4m^2 in size and was held on a lease effective from 1 January 2021 at £40,000 per annum, with an initial rent free period of six months. The rent, agreed by the parties, analysed to £162.11 per m^2.

12. Mrs Taylor further argued that reverse quantum applied because there was greater demand for the larger office space within the business park which attracted greater rents and a larger £ per m^2. Reverse quantum had, Mrs Taylor added, had been found to apply in the 2017 rating list (as a result of appeals) and she asserted that it applied equally to the 2023 rating list. An example was given by comparing the assessment at 1st Flr Right, 3120 Park Square which, at 251.95m^2, was at £105 in the 2017 list and £170 in the 2023 list, whilst Gnd Flr, The Crescent, at 1,238.84m^2 was in the 2017 list at £110 per m^2 and £160 per m^2 in the 2023 list. Mr Muqbil argued that the 2017 and 2023 rating lists, with different AVD's (six years apart), experienced different market conditions adding that that no conclusive evidence had been presented to show that reverse premiums should apply to the 2023 list.

13. The Respondent relied upon four properties within the locality to show that £170 per m^2 for the subject properties was reasonable. These are summarised as follows:

- 1st Floor, 3100 Park Square, Birmingham Business Park
    - 858m^2 in size
    - rent of £230,000 per annum from 1 December 2021
    - analysed to £172.01 per m^2, adopted rate of £160 per m^2

- 2620 Kings Court, Birmingham Business Park
    - 1,102.2m^2 in size
    - rent of £286,675 per annum from 1 April 2021
    - analysed to £192.08 per m^2, adopted rate of £160 per m^2

- 3180 Park Square, Birmingham Business park
    - 1,099.5m^2 in size
    - rent of £260,005 per annum from 1 May 2021
    - analysed to £202.13 per m^2, adopted rate of £160 per m^2

- 2500 The Crescent, Birmingham Business Park
    - 2,457.37m^2 in size
    - rent of £525,000 per annum from 1 May 2021
    - analysed to £175.80 per m^2, adopted rate of £160 per m^2

14. Mr Muqbil acknowledged that the Respondent's comparable properties were larger than the subject properties. However, he argued that the rents were agreed close to the AVD and supported £170 per m^2. Mrs Taylor argued that, in addition to being significantly larger than the subject properties, 1st Floor 3100 Park Square, at £172.01 per m^2 supported the reverse quantum argument; the analysis of 2620 Kings Court was distorted by a significant rent free period; and, as lease renewals, both 3180 Park Square and 2500 The Crescent, should carry less weight.

Conclusions

15. The lease in respect of 6160 Knights Court was effective from April 2018, approximately three years prior to the AVD and the rent in respect of 6150 Knights Court pre-dated the AVD even further, being February 2008. It was also between connected parties for a period of one thousand years, effectively making 6150 a freehold property. Given this, the panel attributed less weight to the passing rent.

16. Consideration was given to Mrs Taylor's assertion that reverse premiums were evident but, from the limited evidence that was available, the panel was unable to reach the same conclusion.

17. The panel placed significant weight upon the evidence relating to 1st Flr Left, 6270 Bishop Court, Birmingham Business Park which, in terms of size, this property was more aligned with the subject properties than those put forward by the Respondent and the rent analysed to £162.11 per m^2. However this evidence, of itself, did not prove conclusive.

18. The properties put forward by the Respondent, were larger than the subject properties and their rents had analysed from £172.01 per m^2 to £202.13 per m^2, yet the adopted rate in

respect of them was £160 per m^2. The panel noted Mr Muqbil's submission that they appeared to be under assessed and may require reviews but this, potentially at least, risked impugning the rating list. The panel was entitled to assume that their entries are correct and gave this evidence due weight.

19. Ultimately, the evidence in relation to 1st Flr Left, 6270 Bishop Court, Birmingham Business Park and the adopted tone in respect of the other assessments led the panel to conclude that £160 per m^2 was reasonable as far as the subject properties are concerned.

20. In view of the panel's findings, the appeals were allowed. Consequently, the RV's of the subject properties are altered with effect from 1 April 2023 as follows:

6140 Knights Court	-	£53,000
6080 Knights Court	-	£85,500
6160 Knights Court	-	£53,000
6150 Knights Court	-	£52,000

21. The calculation of each RV is set out below.

22. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 the Valuation Tribunal for England orders the Respondent to alter the rating list entries in respect of the subject properties as set out in paragraph 20.

Right of further appeal

23. 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.

24. 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 Gargaro, Presiding Senior Member
Dr T Webb, Senior Member

Mr A Johnson
Clerk to the Tribunal

Date issued to the parties: 24 March 2026

6140 Knights Court			
	m²	**£ p/m²**	**Value**
Ground floor office	145.5	172.21	25,056
Ground floor store	2.72	120.56	328
First floor office	142.86	172.21	24,602
	291.08		49,986
Car park spaces - 10			3,500
			53,486
		RV SAY:	**53,000**

6080 Knights Court			
	m²	**£ p/m²**	**Value**
Ground floor office	239.3	172.21	41,209
Ground floor staff toilets	10.3	0	0
First floor office	239	172.21	41,158
First floor staff toilets	7.1	0	0
First floor staff toilets	3.4	0	0
	499.1		82,367
Car park spaces - 10			3,500
			85,867
		RV SAY:	**85,500**

6160 Knights Court			
	m²	**£ p/m²**	**Value**
Ground floor office	142	172.21	24,454
First floor office	141.9	172.21	24,436
Ground floor staff toilets	6.4	0.00	0
First floor staff toilets	6.4	0.00	0
	296.7		48,890
Car park spaces - 13			4,550
			53,440
		RV SAY:	**53,000**

6150 Knights Court			
	m²	**£ p/m²**	**Value**
Ground floor office	144.6	172.21	24,901
First floor office	144.6	172.21	24,901
	289.2		49,803
Car park spaces - 7			2,450
			52,253
		RV SAY:	**52,000**