IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG101220548

Sitting remotely using
Microsoft Teams on
15 April 2026

Date: 5 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — factory and premises – tone of the rating list – comparable properties –end allowance - relativities between rating lists.

Before:

MR P BECKHAM
MISS H TURNER

Between:

JORDANS & RYVITA CO LTD **Appellant**

- and -

LUCY FORMELA-OSBORNE
(VALUATION OFFICER) **Respondent**

Regarding:

THE RYVITA CO LTD, OLD WAREHAM ROAD, POOLE, DORSET BH17 7NW
(the “subject property”)

Mr N S Booton of Jones Lang LaSalle Ltd, for the Appellant company.
Mr J Harrison, for the Respondent.

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the entry in the 2017 Rating List is reasonable, and it is confirmed at £645,000 from 1 April 2017.

STATEMENT OF REASONS

Introduction

3. The appellant's representative made a proposal on 17 May 2024 to challenge the entry in the 2017 Rating List at £645,000 with effect from 1 April 2017. The Valuation Officer (VO) did not find the proposal to be well founded and a Challenge decision to that effect was issued on 17 July 2025. The appeal against the decision notice was received by the Tribunal on 11 November 2025.

4. In light of the judgment in *Gardiner & Theobold LLP v Jackson (VO)* [2018] UKUT 0253 (LC), Mr Booton stated that he was appearing before the Tribunal in a dual role as both advocate and expert witness. He confirmed that he was instructed on a contingency fee basis. In giving expert evidence, 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 supported his client's case.

5. The panel 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 Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 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). It was therefore appropriate for the panel hearing the evidence to consider the 'expert' evidence and assess what weight, if any, to give it in the context of the matters in issue before it.

6. Mr Harrison, for the respondent, stated he was also appearing as both advocate and expert witness. Both representatives had inspected the subject property, and a further submission was put forward by Mr Booton, agreed with Mr Harrison, providing additional photographs of the subject property and comparable properties referred to in the Challenge exchanges.

7. The hereditament is valued as a factory and premises consisting of three main buildings dating from 1940, 1960, and 1974. One of the buildings had been substantially rebuilt in 2015 and the site includes stores and workshops as well as a mill with silos linking to the building by a conveyor. The total floor area was agreed at 21,377.05 m^2. The existing valuation is based on a unit price of £25/m^2 and the appellant sought a reduction to £22/m^2 or, if this was not found to be correct, an increased end allowance from 5% to 10% to reflect the age and layout of the site. The respondent defended the existing valuation, and Mr Booton proposed a revised valuation of £575,000.

8. The material day on which to consider the property and its locality was 1 April 2017, as this was a challenge to the compiled list entry. The property must be considered with regard to values on the antecedent valuation date (AVD) of 1 April 2015.

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

Relevant Law

10. The subject property must be valued by the statutory assumptions set out in Schedule 6 to the Local Government Finance Act 1988 as follows:

"(1) 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."*

11. The panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* [1976] RA 141, referenced by the parties which provides guidance on the weight to be attached to different forms of evidence.

Discussion

12. Mr Booton stated that the subject property was valued in the 2010 rating list at £20/m^2 and this had increased to £25/m^2 in the 2017 list. He submitted that this was a 25% increase and similar properties in the locality had not seen the same increase between lists. With reference to the Morgan Stanley Corporate Index (MSCI) statistics, Mr Booton contended that such an increase was not substantiated and the VO had provided no evidence to support £25/m^2.

13. The panel did not find the use of indices to be particularly helpful in this case and Mr Booton accepted that the MSCI data does not usually include factories. In accordance with *Lotus & Delta*, the panel found that the starting point of any valuation must be rent passing on the subject property. However, in this case the subject property is occupied on a freehold basis and therefore no rent to examine was available.

14. In the absence of a rent passing on the subject property, the panel considered if there was any rental evidence on comparable factories in the locality. It found that there were no rents available in evidence with which to compare the subject property. Therefore, the panel considered the comparable properties presented as demonstrating the tone of the list for similar hereditaments.

15. The VO's evidence referred to a number of hereditaments for comparison. Mr Harrison submitted that most of the larger properties had an increased base price compared with the

previous list, with the exception of the Proctor & Gamble site in Bournemouth which seemed to be an outlier.

16. The panel found the most useful comparable properties to be 10-20 & 95-97 Sterte Avenue, Poole, Dorset BH15 2AP (hereafter referred to as “Sterte Avenue”) and Bldg 106, 107, 267, 350, 351 & 427 Bournemouth Int Airport, Hurn, Christchurch, Dorset BH23 6EA (hereafter referred to as “Bournemouth Int Airport”). Both are similar in size to the subject property at 21,346m^2 and 21,660m^{2,} respectively.

17. The panel noted that the Sterte Avenue hereditament is valued as a factory and had been increased from £20/m^2 to £25/m^2 between the 2010 and 2017 rating lists. It was valued with a 10% end allowance representing 5% for access and 5% for layout. This property was submitted to be around 2.5 miles from the subject property.

18. The hereditament at Bournemouth Int Airport was located 8 miles from the subject property but the panel accepted that to find comparable properties may need consideration of a wider locality. It is valued as a workshop and premises and Mr Booton submitted is occupied by logistics companies operating from former hangers at the airport. He contended that this is better accommodation as the eaves height would be around 12 metres to allow access originally for aircraft, whereas the buildings at the subject property had eaves height ranging from around 5 to 8 metres. The workshops at Bournemouth Int Airport were agreed at £21.50/m^2 in the 2017 list to reflect its age, which was in line with the building on the subject property’s site that had been demolished and rebuilt.

19. The panel noted that Cobham Aviation Service, Bournemouth Int Airport is a workshop larger than the subject property, at 22,480m^2, and is slightly newer being constructed in 1981. This hereditament was valued at £30/m^2 with a 7.5% end allowance for layout.

20. The factory, office, and premises at Siemens Plc, Sopers Lane, Poole, Dorset BH17 7ER is located around a mile from the subject property. Mr Harrison submitted it is a poorer quality building which was deleted from the 2010 list and reinstated in 2017. It is larger than the subject property at 22,290m^2 and most of the accommodation is offices. This hereditament is valued at £13.50/m^2.

21. While appreciating the subject property would likely only be suitable for occupation by another food manufacturer, the panel noted that properties comparable in character, size, and age in the locality were valued at a similar level. The Sterte Street hereditament is a comparable factory assessment of similar size which also has disabilities for access and layout reflected in its valuation. This property demonstrates that the subject hereditament is not alone in seeing an increase from £20/m^2 to £25/m^2 between the 2010 and 2017 lists.

22. Mr Booton referred the panel to the findings in *Barnard & Barnard v Walker* (VO) [1975] LVC 231, where it was found that differentials in the previous list may not be irrelevant and, if there had been no material change in circumstances then it may be correct to carry forward those differentials. However, Mr Harrison referred to *Lamb (VO) v Go Outdoors Ltd* [2015] UKUT 0366 (LC) where comparison between lists was considered. The Upper Tribunal stated in that judgment (concerning comparison between the 2005 and 2010 lists) -

“*I am not persuaded that any weight should be attached to a comparison between the two rating lists. The variance between the 2005 and (current but in many cases appealed) 2010 assessments was notable. Some had increased, some decreased, and some remained static. I accept Mr Cohen’s point that this variance and the parameters of increase or* *decrease may alter as and when each assessment is agreed or determined by a Tribunal. To limit the amount by which the assessment of the appeal property should alter, by reference to the change between rating lists of other assessments which themselves are subject to appeal, and in doing so then possibly affect the ultimate result of those other appeals, would in my judgement be to let the tail wag the dog*."

23. Whilst the panel noted Mr Booton's comments regarding the percentage increases between the 2010 and 2017 lists for the subject property and others, it was mindful that the starting point for any 2017 rating list entry must be evidence which relates to the AVD, 1 April 2015, rather than from the previous rating list, as this was sourced from an entirely different pool of rental information. The rents were considered afresh at a revaluation when the VO sought to establish a tone of values and to re-assess the demands of the hypothetical tenant and movements in the market leading to changes in rents. The end allowance agreed on the subject property had been carried forward to the 2017 list, but the tone of values and rents must reflect a different AVD and therefore comparing against valuations based on 2008 rents was of little assistance.

24. It was noted that the relativities in the valuation had been agreed in the previous list and there had been no changes to the subject property since the 2017 list came into force. Mr Harrison highlighted that although the basic unit price for the valuation was £25/m^2, the price for survey unit 1 had been adjusted by 12.5%, resulting in a revised unit price of £21.87/m^2, with the other buildings valued at £25/m^2. The panel noted Mr Booton's submission that survey unit 1 makes up a small percentage of the total site but found that the valuation also incorporates an end allowance to reflect any disabilities on the site as a whole.

25. In the absence of a rent passing on the subject property or any comparable properties, the panel found that the best evidence was the valuations on broadly comparable hereditaments in the locality, in accordance with *Lotus & Delta*. Mr Booton had provided a large spreadsheet of properties for consideration, but the panel found this to be of little assistance as it did not provide sufficient detail about those properties to truly draw comparison with the subject property. Equally, Mr Booton's reliance on data from the MSCI statistics was not conclusive as the panel understood those figures are drawn largely from other property types and was not specific to large industrial units or factories.

26. The panel was not persuaded that there was evidence to support a larger end allowance for the subject property. It appeared that Mr Booton sought to increase the end allowance in order to counteract the increased base unit price, rather than because there had been any change to the access or layout of the site. After considering the evidence available, the panel found that the comparable properties presented by the VO suggested that hereditaments of similar size and age to the subject property were valued at a similar level. The best comparison was found to be the Strete Avenue property, which was comparable in size, age, and had an end allowance to reflect site disadvantages. This example suggests that £25/m^2 is not unreasonable for the subject property.

Conclusion

27. In view of the above findings and conclusions, the Tribunal is satisfied that the current valuation at £645,000 from 1 April 2017 is not unreasonable and the appeal is dismissed.

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/.

Mr P Beckham, Senior Member (Chair)
Miss H Turner, Member
5 May 2026

Mrs A Sloan
Clerk to the Tribunal
Date issued to the parties: 5 May 2026