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

Case No: CHG101232399

Sitting remotely using Microsoft Teams on 20 April 2026

Date: 19 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: Local Government Finance Act 1988; workshop and premises; assessment evidence; end allowances; Barnard & Barnard v Walker (VO) (1975) RA 383 and *Lamb v Minards (VO)* (1974) RA 153; *appeal allowed*

Before:

MS C JUKES
MR J TRAMBOO

Between:

CAMBI UK LIMITED — **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) — **Respondent**

Regarding:

UNITS D E & F BOALLOY SITE, RADNOR PARK INDUSTRIAL ESTATE, CONGLETON CW12 4XJ
(the "subject property")

Appearances:
O Scorer of Ryan LLC, for the appellant
A Roberts, for the respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed. The tribunal finds that the rateable value (RV) is unreasonable and that the end allowances should apply.

STATEMENT OF REASONS

Introduction

2. The subject property was shown in the 2023 rating list as 'workshop and premises' with a RV of £108,000 with effect from 1 April 2023. The property is situated on Radnor Park Industrial Estate, Congleton, and comprises an industrial workshop with ancillary office and storage accommodation split across three buildings.

3. The appellant's representative submitted a challenge on 19 June 2024 which proposed that a 5% allowance for split/divided accommodation and 5% allowance for inefficient layout, resulting in a reduced RV of £97,500.

4. Both Ms Roberts, for the respondent, and Mr Owens, for the appellant, appeared in dual roles of advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson* (VO) [2018] UKUT 0253 (LC), Mr Owens declared that he was instructed under a conditional fee but understood that his overriding duty was to the Tribunal.

5. The panel 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 and was allowable due to the Tribunals' 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). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

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

Relevant Law

7. The issue before the Panel concerned the rateable value (RV) of the subject property, and more specifically whether the end allowances historically applied, namely 5% for split/divided accommodation and 5% for inefficient layout, remained appropriate for the current list.

8. The term 'rateable value' as 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."

Discussion

9. For the purposes of the present appeal, the Antecedent Valuation Date is 1 April 2021. The panel reminded itself that its task is to determine the hypothetical rent at that date, reflecting the physical characteristics of the hereditament at the material day of 1 April 2023 and the impact those characteristics would have on the hypothetical tenant's bid.

10. It was common ground between the parties that the applicable valuation scheme and adopted tone were not in dispute. The issue was whether the subject hereditament's physical disadvantages continued to justify an end allowance. The appellant submitted that the split/divided accommodation and inefficient layout remained unchanged from previous lists and continued to adversely affect the value and attractiveness of the property. The panel noted photographic evidence showing that the property comprises multiple separate buildings with an inefficient configuration compared to contiguous industrial units.

11. The appellant further relied on two properties within the same valuation scheme, namely Birds Precision Bellows Ltd and Workshops 2 and 3 at Third Avenue, Radnor Park Industrial Estate, which are assessed at the same £/m² rate as the subject (£37/m^2). The panel accepted that those properties are contiguous units and do not suffer from the same split or layout disadvantages and therefore provide support for the contention that the adopted tone does not, of itself, reflect the subject's inferior physical characteristics. The panel also noted that the adjacent hereditament occupied by Tandom Metallurgical Group Ltd benefits from a 10% end allowance for split/divided accommodation, and that aerial imagery confirmed that the subject property suffers from similar physical issues.

12. The respondent argued that no allowance was required because the disadvantages were already reflected in the tone, relying primarily on rental evidence relating to the subject property. The rent passing with effect from 19th April 2021 was £150,788 until April 2023 when it increased to £160,212 for the remainder of the lease. A new 5-year lease was agreed in May 2024 with a stepped rental pattern from April 2024. The current rent passing is £251,000 rising to £274,000 after 12 months and to £342,500 in April 2026. It was acknowledged that the lease included additional accommodation occupied by the tenant (Bay 3 of Building B).

13. The panel examined this evidence but was not persuaded that it complied with the statutory valuation hypothesis. The 2024 lease post-dates the AVD and includes additional accommodation, making it unsuitable for determining RV. The earlier rent, although closer to the AVD, also included additional buildings and required adjustment. The panel was not satisfied that the respondent's method of adjusting by floor area alone was reliable, noting

that value is influenced by factors beyond size. Ultimately, this rent was not for the subject property only and required too much adjustment. Accordingly, limited weight was given to this evidence.

14. The panel further noted that the respondent did not demonstrate that this rental evidence informed the adopted tone in the rating list, suggesting it was not heavily relied upon in valuation.

15. Having considered all the evidence, the panel found that there had been no material change to the subject hereditament since the application of the allowances in previous lists, and that the split/divided configuration and inefficient layout persist. The panel was satisfied that these disadvantages would have a real impact on the hypothetical tenant's bid at the AVD and that to ignore them would result in an assessment that fails to reflect market reality.

16. Both parties referred to previous Tribunal decisions. The panel placed limited weight on these, as they were not directly comparable and are not binding. However, the panel relied on *Barnard & Barnard v Walker (VO)* (1975) RA 383 and *Lamb v Minards (VO)* (1974) RA 153. These authorities establish that allowances for physical disadvantages should continue unless there is clear and cogent evidence justifying their removal.

17. In the present appeal, the panel found that the physical disadvantages which gave rise to the allowances in earlier lists are unchanged and would continue to impact the hypothetical tenant's bid at the Antecedent Valuation Date of 1 April 2021. The respondent did not provide reliable evidence showing that the disadvantages had been removed or fully reflected in the adopted tone. There was therefore no justification for withdrawing the allowances. Their removal was inconsistent with established rating principles and case law.

18. For these reasons, the panel determined that the rateable value was unreasonable and did not properly reflect the physical characteristics of the hereditament. The appeal is therefore allowed, and the assessment should be amended to reinstate two 5% end allowances, 5% for split/divided accommodation and 5% for inefficient layout, resulting in an RV of £97,500 as shown below:

Workshop floor areas

Description	**Area m²/unit**	**£ per m²/unit**	Value
Ground floor office	93.71	£38.67	£3,624
Ground floor internal storage	314.41	£34.28	£10,778
Ground floor workshop	351	£37.00	£12,987
Ground floor canopy	701.99	£5.41	£3,798
Ground floor office	197.65	£44.40	£8,776
Ground floor office	201.31	£44.40	£8,938
Ground floor workshop	1,614.26	£35.15	£56,741
Ground floor office	27.85	£42.18	£1,175

Total	3,502.18	£106,817

Additional details

Description	Area m²/unit	£ per m²/unit	Value
Storage container	82.8	£10.00	£828
Storage container	46	£10.00	£460
Total			£1,288
Total value			**£108,105**

End Allowances details

Divided or split unit	-5%		5408
Layout	-5%		5135
			-£10,542
		Total Value	97,563
		Rateable value	**97,500**

Conclusion

19. In view of the above findings, the Tribunal is satisfied that the RV was unreasonable and should be reduced by way of the application of two 5% end allowances. The appeal is therefore allowed.

20. Accordingly, we order under the provisions of regulations 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list in respect of Units D E & F Boalloy Site, Radnor Park Industrial Estate, Congleton, Cheshire CW12 4XJ to £97,500 with effect from 1 April 2023.

21. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

22. 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

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 C Jukes, Senior Member (Chair)
Mr J Tramboo, Senior Member
19 May 2026

Mrs C McAvoy
Clerk to the Tribunal
Date issued to the parties: 19 May 2026