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

Case No: CHG101232959

Sitting remotely using Microsoft Teams on 1 April 2026

Date: 17 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: Local Government Finance Act 1988; accuracy of the rateable value in the list as at 1 April 2023; warehouse and premises; rental evidence; comparable assessments; appeal dismissed.

Before:

MR SW CHAPPELL
MRS FER DUGGAN

Between:

CHINT EUROPE (UK) LTD **Appellant**

- and -

AMANDA HITCHINGS
(VALUATION OFFICER) **Respondent**

Regarding:

UNITS 9-11, S PARK BUSINESS PARK, HAMILTON ROAD, STOCKPORT SK1 2AE
(the "subject property")

Mr A Fowke of Ryan Group, for the Appellant
Mrs A Roberts for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The assessment was confirmed at rateable value (RV) £135,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of Units 9-11, S Park Business Park, Hamilton Road, Stockport SK1 2AE (the “subject property”), which was entered in the 2023 rating list as ‘warehouse and premises’ at RV £135,000, effective from 1 April 2023.

4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, an appeal was made to the Valuation Tribunal for England (VTE). The appeal was made because the appellant did not agree with the Valuation Officer’s decision not to reduce the RV in the 2023 rating list following the challenge. The appellant sought a reduction to RV £98,000 with effect from 1 April 2023.

5. The appellant’s representative, Mr Fowke, when appearing as expert witness, stated that he may be on a conditional fee arrangement. However, he also stated that he understood and accepted that his first duty was to the VTE in giving his evidence, whether or not the evidence supported his client’s case.

6. 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).

7. 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 matters in issue before it.

8. Mrs Roberts stated that he was appearing as both expert witness and advocate.

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

Background

10. The subject property comprises a substantial modern warehouse unit, with ancillary office accommodation within an established Grade A trade/distribution park in Stockport. It has an area of 1,476m^2, and is of steel framed construction with part concrete blockwork walls and steel-clad elevations and roof.

11. The appeal to the VTE was made on the grounds that the valuation for the subject property was not reasonable.

12. The base level of value adopted for the subject property was not agreed. The valuation officer had adopted £90/m^2, however, the appellant's representative sought a reduction to £65/m^2 in his analysis which resulted in a rateable value of £98,000.

Relevant Law

13. The term 'rateable value' is defined in 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

14. The panel had to determine the rateable value for the subject property, which represented a rent that a hypothetical landlord and tenant would agree, as at the antecedent valuation date (AVD), 1 April 2021. This common date was used to ensure that every property was treated in a consistent way.

15. 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. The rent on the subject property was considered to be the correct starting point but, where available, rents on similar properties were also to be taken into account. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

16. Mr Fowke submitted that the subject property had a rent of £98,000 per annum which was the result of a nil increase open market rent review, agreed just over one year prior to AVD on 23 March 2020. The agreed rent of £98,000 per annum had been analysed by Mr Fowke to £64.96/m^2, which he argued shows the current rate to be excessive and that a revised unadjusted rate of £65.00/m^2 would be more appropriate. Mrs Roberts argued that no weight should be attached to this rent because it was a connected party's agreement. On questioning Mr Fowke accepted that this was a connected party's agreement, however, he maintained that it remained an open market agreement. In light of this the panel attached only moderate weight to this evidence.

17. Mr Fowke referred to a comparable property letting on Unit 13 S-Park Business Park which he believed also supported his argument that the subject property had been over-assessed. Unit 13 was held on a new open market lease effective from 15 September 2020 which was just prior to the AVD on a stepped rent arrangement. The net effective rent was £58,626 per annum which he had analysed to rate of £71.38/m^2. He stated that Unit 13 is a much smaller property and has been valued by the Valuation Officer at £95.00/m^2. Mr Fowke argued that this evidence should carry more weight than that provided for Units 4 and 7 as the rent was agreed prior to the AVD and would have been available at the valuation date.

18. Mr Fowke also referred to several comparable assessments on the Aurora Stockport business park, and in particular, Unit 5, Aurora Stockport which he argued was almost identical in size to the subject property but had been valued at a much lower rate of £70.00/m^2, despite it being a superior property in terms of age and quality with a location of similar quality to the subject location in his opinion. The panel noted that Mrs Roberts considered the Aurora Park to be in an inferior location but, in any event, determined that the evidence of comparable properties on the subject business park should attract the most weight.

19. In making her decision the Valuation Officer had referred to three other properties in the locality:

    - Unit 4, S Park Business Park, Hamilton Road, Stockport has an area of 1027.74m^2. This was a new open market letting agreed on 1 May 2021 at £106,272, which analysed to £96.35/m^2, a rate of £95.00/m^2 had been adopted for this property. Mrs Roberts had attached the most weight to this comparable property, as it had been agreed very close to the AVD and was of a similar size to the subject property.
    - Unit 7, S Park Business Park, Hamilton Road, Stockport has an area of 851.89m^2. This was a new open market letting effective from 1 August 2021 with a rent of £82,000 which analysed to £93.79/m^2, a rate of £95.00/m^2 had been adopted for this property.
    - Unit 13 S-Park Business Park, Hamilton Road, Stockport has an area of 816.56m^2. This was a new open market letting effective from 1 September 2020 with a rent of £66,413 which Mrs Roberts had analysed to £74.28/m^2, a rate of £95.00/m^2 had been adopted for this property. Mrs Roberts stated that she had attached the least weight to this comparable property because it was significantly smaller than the subject property and in her opinion was not a clean rent as it had a stepped rental pattern and had also been agreed seven months prior to the AVD which was not as close as the agreements on Units 4 and 7.

20. Having considered all of the evidence and arguments before it the panel found the evidence and arguments put forward by Mrs Roberts to be the more persuasive.

21. The panel was aware that in cases of this nature the burden of proof is on the appellant to satisfy the Tribunal that the appeal should be allowed. In this case it found insufficient evidence had been put forward by the appellant’s representative to persuade it that a reduction in the assessment to RV £98,000 was warranted and therefore it determined that an RV of £135,000, with effect from 1 April 2023, was fair and reasonable.

Conclusion

22. In view of the above findings and conclusions, the appeal was dismissed.

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/.

Mr SW Chappell, Senior Member (Chair)
Mrs FER Duggan, Member
17 April 2026

Mrs H Beresford
Clerk to the Tribunal
Date issued to the parties: 17 April 2026