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

Case No: CHG101234067

Sitting remotely using Microsoft Teams

Date: 17 December 2025

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*Non-domestic rating appeal; 2023 Rating List; warehouse and premises; tone of value of main space; appeal allowed*

**Before:**
**MR WJ READ**
**MR S GILL**

**Between:**

**EUROPEAN TYRE ENTERPRISE LTD** **Appellant**

**- and -**

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

**Regarding:**
**EXPRESS POINT, WOOD LANE, BIRMINGHAM B24 9QL**
(the "subject property")

**Mr D Bullimore of Lambert Smith Hampton**, for the **Appellant**
**Mr K Ng,** for the **Respondent**

Hearing date: 19 November 2025

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**DECISION AND STATEMENT OF REASONS**

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## DECISION

1. The appeal is allowed-in-part.

2. The panel determined the rateable value (RV) of the subject hereditament to be £640,000 with effect from 1 April 2023.

## STATEMENT OF REASONS

### Introduction

3. This appeal has been brought in respect of Express Point, Wood Lane, Birmingham B24 9QL (the “subject property”), which was entered in the 2023 rating list as ‘warehouse and premises’ at RV £735,000, 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) on behalf of European Tyre Enterprise Ltd. The appeal was made because the appellant did not agree with the Valuation Officer’s decision not to alter the 2023 rating list following the challenge. The appellant sought a reduction to RV £585,000 with effect from 1 April 2023.

5. The appellant’s representative, when appearing as expert witness, stated that he was 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 has 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 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.

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

*Background*

9. The subject property is a modern warehouse in Erdington, Birmingham an established industrial location. It was constructed in 2007 and is of steel portal frame construction with profile metal cladding to the roof and walls, it has an area of 9840.70m$^2$ and is unheated. There are two storey offices to the front and works offices in the warehouse area. It is close to the A38 dual carriageway and the M42, M6 toll and the M6.

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

11. The base level of value adopted for the subject property was not agreed. The valuation officer had adopted £75.00/$m^2$, however, the appellant's representative sought a reduction to £60.00/$m^2$ in his revised analysis which resulted in a rateable value of £585,000.

**Relevant Law**

12. 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**

13. 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 AVD, 1 April 2021. The common date was used to ensure that every property was treated in a consistent way.

14. 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 considered. The assessments on other comparable properties may also be relevant. All of the evidence could then be weighted.

15. The panel noted that in this appeal the subject property is held on a ten year lease which was agreed at a rent review in 2020 at £658,500, with a five month rent free period and a break clause after five years; it had been analysed by Mr Bullimore to £60/$m^2$. Whilst the panel noted that this was a year prior to the AVD it found this to be a good starting point when considering the RV.

16. Mr Bullimore referred to rents for four comparable properties which he believed supported £60/$m^2$ for the subject property:

- Unit 4 Meteor Park, Argyle St, Birmingham B7 5TE, had an area of 10,236.52$m^2$ and was built in 2012, it had a September 2021 lease assignment of £546,568 per annum, which he had analysed to £53/$m^2$;

- Unit 10 The Hub, Nobel Way, Birmingham B6 7EU, had an area of 9223.9m$^2$ and was built in 2021, it had a 15 year lease agreed August 2020, at rent review and a break clause in year five, there was a 13 month rent free incentive, and this rent had been analysed to £48/m$^2$;
- Unit 3 Meteor Park, Argyle St, Birmingham B7 5TE, had an area of 5,189.14m$^2$ it was built in 2012 and had a 20 year lease from September 2021 with five yearly rent reviews, and a 21 month rent free period as incentive, this had been analysed to £66/m$^2$; and
- Unit 5 Bromford Gate, Birmingham B24 8DW, this had an area of 5046.45m$^2$ and was built in 2005, it had a 5 year lease from February 2020 at £357,399 per annum with a five month rent free incentive, which had been analysed to £58/m$^2$.

17. The panel found this to be useful evidence, and it attached weight to it as appropriate.

18. Mr Bullimore also referred to assessment evidence which he believed supported his argument for a reduction in tone. He stated that there was a paucity of evidence for large warehouses which had been subject to challenge during the 2023 rating list, however, he referred to several warehouses of similar size to the subject property in the locality which were assessed at between £60/m$^2$ to £75/m$^2$. In particular, the panel noted that Unit 15, Junction 6 Industrial Park, Birmingham B6 7JJ which had an area of 8,431m$^2$ had been agreed at challenge at £70/m$^2$ a reduction from £75/m$^2$ and 500 Solar Park, Solihull B90 4SH, had an area of 8083.35m$^2$ and was agreed at challenge at £63.50/m$^2$ and was reduced from £70/m$^2$.

19. Mr Bullimore referred to two properties which were situated in the immediate vicinity of the subject property: 108 Wood Lane, Birmingham, B24 9QL was situated diagonally opposite and had an area of 4,003.04m$^2$, it has 2023 rating list assessment of £260,000 based on £60/m$^2$ and Brachot Hermant UK Ltd, Wood Lane, Birmingham, B24 9QJ was situated adjacent to the subject property and had an area of 4729.32m$^2$ and a 2023 rating list assessment of £267,500 RV based on £60/m$^2$. The panel was aware that these properties had an area half the size of the subject property so would have expected the tone to have been higher.

20. Mr Ng referred to the following comparable properties which were in the same locality as the subject property and were of a similar age, he argued that these properties supported a tone of £75/m$^2$ for the subject property:

- 100 Hastingwood, this property was built in 2002 and was a new letting with an area of 9,720m$^2$, the rent analysed to rent £79/m$^2$ and had been agreed nine months post-AVD, this property was located next to the subject property.
- Unit 5, Bromford Gate, was built in 2005 and was a new letting with an area of 5,033m$^2$, the rent analysed to £57/m$^2$, and had been agreed 14 months pre-AVD,
- Unit 3, Meteor Park, was built in 2005 and was a new letting, it had an area of 4,894m$^2$, and the rent analysed to £66/m$^2$, it was agreed three months post-AVD.
- Unit 4, Meteor Park, was built in 2005 and was a new letting with an area of 9,675m$^2$, and the rent analysed to £85/m$^2$, this rent was agreed 18 months post-AVD.
- Unit 10, The Hub, was built in 2020, it was a new letting with an area of 9,085m$^2$, the rent analysed to £48/m$^2$ and had been agreed 6 months pre-AVD, Mr Ng attached low weight to this comparable property because it is not in line with other rents which ranged from £57/m$^2$ to £85/m$^2$.

21. The panel noted that these were all new lettings and may therefore carry more weight that an agreement made at rent review, but it was also aware that the rents agreed closest to the AVD i.e., Unit 3, Meteor Park and Unit 10, The Hub, were on the lower side.

22. Having had regard to the full basket of evidence and the arguments submitted by the parties the panel found that the tone of £75/m$^2$ was unreasonable. It determined that an RV of £640,000 based on £65/m$^2$ was fair and reasonable as follows:

| Floor | Description | Area m$^2$ | £ m$^2$ | Total |
|---|---|---|---|---|
| Ground | Warehouse | 9,221.44 | £63.38 | £584,455 |
| Ground | Office | 243.98 | £78.00 | £19,030 |
| First | Office | 243.98 | £78.00 | £19,030 |
| Ground | Office | 65.65 | £71.50 | £4,694 |
| First | Office | 65.65 | £71.50 | £4,694 |
| Ext | Hard Surfaced, Fenced Land | 1,900.00 | £4.90 | £9,310 |
| Ext | Portable Building | 28.83 | £30.00 | £865 |
| Ext | Storage Container | 13.04 | £20.00 | £261 |
| CPS | | 64.00 | £0.00 | £0 |
| Total | | | | £642,339 |
| RV say | | | | £640,000 |

## Conclusion

23. In view of the above findings and conclusions, the appeal was allowed-in-part.

24. The Tribunal Panel orders under the provisions of regulation 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 amend the entry in the rating list to show a revised assessment of £640,000 RV for the subject property, with effect from 1 April 2023.

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

26. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

## Right of further appeal

27. 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.

28. 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 WJ Read, Senior Member (Chair)
Mr S Gill, Senior Member
17 December 2025

Mrs H Beresford
Clerk to the Tribunal
**Date issued to the parties:** 17 December 2025