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

Case No: 1. CHG101244052
2. CHG101228024
3. CHG101227605

Sitting remotely using Microsoft Teams

Date: 8 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — multiple appeals against the accuracy of the rateable values for the hereditaments; warehouse and premises; workshop and premises; factory and premises; appeals allowed.

Before:
MR J M IMPERATO
MR A HUSSAIN
MISS S AKHTAR

Between:

FEEDWATER LTD **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) **Respondent**

Regarding:
1. FEEDWATER SERVICES LTD AT 16, TARRAN WAY, WIRRAL, CH46 4TU
2. FEEDWATER SERVICES LTD, UNITS 14-15 TARRAN WAY WEST, WIRRAL CH46 4TT
3. PETWISE LTD, 27 TARRAN WAY NORTH, WIRRAL, CH46 4UA
(the "subject properties")

Mr J Le Brocq (instructed by Ryan Property Tax Services UK Ltd for the **Appellant**
Ms K Byrne for the **Respondent**

Hearing date: 12 November 2025

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals are allowed.

2. The Tribunal panel determined revised rateable values (RV) with effect from 1 April 2023 as follows:

   - £43,000 RV in respect of Feedwater Services Ltd at Unit 16 Tarran Way, Wirral CH46 4TU.
   - £35,750 RV in respect of Units 14-15 Tarran Way West, Wirral CH46 4TT.
   - £26,250 RV in respect of 27 Tarran Way North, Wirral CH46 4UA.

STATEMENT OF REASONS

Introduction

3. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, three appeals have been made to this Tribunal on the grounds that the rateable value (RV) for the appeal properties is not reasonable.

4. The panel consolidated the hearing of the appeals, as the parties were using the same supporting evidence. Further, in each case the Appellants' representative was the same, as was the Valuation Officer's caseworker.

5. A brief history of each list entry and the parties' respective positions is summarised as follows:

   Feedwater Services Ltd – CHG101244052
   Feedwater Services at 16 Tarran Way, Wirral, CH46 4TU

   - Warehouse and premises
   - Original RV £47,250 effective from 1 April 2023, based on a price of £34.56/m^2.
   - Proposal sought a reduction to £33,500 RV from the same date.
   - Valuation Officer agreed to reduce the RV to £45,000 RV by applying a 5% end allowance for fragmentation.
   - The Appellant sought a reduction to £33,500 RV based on a price of £25/m^2 and the end allowance of 5% (now agreed).

   Feedwater Services Ltd – CHG101228024
   Units 14-15 Tarran Way West, Wirral, CH46 4TT

   - Workshop and premises
   - Original RV £40,000 effective from 1 April 2023, based on a price of £38/m^2.
   - Proposal sought a reduction to £33,000 RV from the same date, based on a price of £30/m^2.

   Petwise Ltd – CHG101227605
   27 Tarran Way North, Wirral CH46 4UA

   - Factory and premises

- Original RV £30,250 effective from 1 April 2023, based on a price of £38/m^2.
- Proposal sought a reduction to £23,500 RV from the same date, based on a price of £30/m^2.

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

Background

7. The subject assessments were three industrial properties on Tarran Industrial Estate, Wirral, Merseyside. They were in the same valuation scheme for industrial properties in Tarran Way built between 1971 and 1989.

   - Feedwater Services at 16 Tarran Way, is a warehouse over two floors with a total area of 1182.53m^2. It has an eaves height of 4.88m. The property has 200.67m^2 storage at the back of the property.

   - Units 14-15 Tarran Way West has a total area of 802.05m^2 and an eaves height of 4.50m.

   - 27 Tarran Way North, has a total area of 799.20m^2 and an eaves height of 3.60m.

8. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included rental evidence and its analysis.

9. Mr Le Brocq, as representative for the three appellants, appeared in a dual role of advocate and expert witness. He stated that he was being paid on a contingency fee basis but was aware that in giving expert evidence his responsibility was to the Tribunal.

10. The panel accepted this expert witness evidence on the above basis, as to do otherwise would be contrary to regulation 3 (Discharge of VTE functions-general) of the Procedure regulations and was 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 in England). The panel, therefore, considered the "expert" evidence and attached such weight to it as it saw fit.

11. Ms Byrne for the Valuation Officer, also appeared in a dual role of advocate and expert witness.

Relevant Law

12. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant responsible for all rates, taxes, repairs and insurance. In respect of the 2023 rating list, the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No.832) requires the rental levels to be taken on 1 April 2021. In respect of the subject appeals, the material day is 1 April 2023.

Discussion

13. At the hearing, Mr Le Brocq stated that following prolonged discussions with the Valuation Officer, he had revised his position and was seeking a reduction to £33/m^2 for all three assessments. The only outstanding issue for the panel to consider was the correct price to adopt in respect of the subject properties. They had been inspected by both parties, and all factual elements had been agreed.

14. In the case under consideration, the panel analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141.

15. The starting point for consideration was the actual rent passing on the appeal hereditament/s. The largest property, Feedwater Services at 16 Tarran Way was held on a freehold basis and there was no passing rent. Both parties agreed that no weight could be attributed to the licence in respect of Units 14-15 Tarran Way West. The licence was in place at £4,350 per annum and expires on 17 December 2076.

16. Mr Le Brocq referred to the lease for 27 Tarran Way North, the final appeal property. This new lease was effective from 1 July 2019 for a term of five years at a passing rent of £19,000 per annum. He had analysed this to £23.86/m^2 against an adopted tone of £38/m^2. Mr Le Brocq considered that greatest weight should be attributed to this rent, which was a new lease agreed 18 months pre the antecedent valuation date (AVD). Whilst he accepted that some growth should be factored in, he argued that it was unlikely that the values would have increased by 40% in less than two years. He contended that this rent supported a reduction on all three properties.

17. In terms of indirect rental evidence, Mr Le Brocq referred to four other properties in the same valuation scheme, which he considered were relevant. The first two were smaller than the subject properties, they were in respect of Unit 4, 24A Tarran Way North (157.36m^2) and Plot 9 Tarran Way South (460m^2). He also referred to two larger properties, which were closer in size to the subject hereditaments, which he considered were comparable. The first was 21 Tarran Way North (881.50m^2) and SBS Total Facilities Management (SBS), Tarran Road (1121.90m^2). Both were assessed at £38.00/m^2. The rent in respect of 21 Tarran Way North was effective from 28 April 2021 for £32,500 per annum. Mr Le Brocq had analysed this rent to £29.13/m^2, he considered this supported a downward adjustment.

18. The SBS lease was effective from 1 April 2019 at £45,000, which he analysed to £38.12/m^2. Whilst this rent supported the adopted rate of £38/m^2, he stated that it was further removed from the AVD and had a high proportion of office space, around 40%, which he argued typically commands a higher rent.

19. At the hearing, Ms Byrne stated that she accepted Mr Le Brocq's analysis of SBS, as she had initially excluded the mezzanine floor area. However, the rent had been agreed two years prior to the AVD, making it less reliable. The unit was adjacent to 16 Tarran Way, and she considered that the adopted prices for the subject properties to be reasonable. She also maintained that there was no evidence to suggest that the SBS rent was agreed at a premium due to the office accommodation.

20. Ms Byrne considered the key rental evidence was in respect of Plot 9 Tarran Way South as the new rent became effective on the AVD - 1 April 2021. She analysed this rent to £51.84/m^2 compared to an adopted price of £43/m^2. Mr Le Brocq agreed that this property provided

good evidence for smaller units but was not directly comparable to the larger units. Measuring 366m^2 (ITMS) it was less than half the size of the smallest appeal hereditament and lacked a mezzanine floor. He considered the size of this unit to be more akin to a starter unit. It devalued to £47/m^2 and was assessed at £43/m^2, which he stated had not been subject to an appeal.

21. The second property relied on by the Valuation Officer was in respect of Unit 4, 24A Tarran Way North, which was subject to a new letting seven months before the AVD, effective from 1 September 2020. Both parties analysed this rent to £47.03/m^2. Although this property was smaller than the subject hereditaments, Ms Byrne argued that being located on the same industrial estate, it should carry significant weight. She stated that all properties had been valued within a range of £33.50/m^2 to £58/m^2, depending on size, and that all other valuations had been accepted without challenge.

22. Neither party relied on any comparable assessment evidence.

23. The panel noted that the Valuation Officer had provided evidence of a rent effective from 1 April 2021, however this related to a much smaller property and required adjustment to reflect the quantum of the subject properties. The other properties relied on by the Valuation Officer were also substantially smaller. Whilst the Appellant's rent for one of the subject properties (27 Tarran Way North) was effective from 1 July 2019, and similarly required adjustment, it offered a good indication of value and supported the view that the adopted rate was unreasonable. Mr Le Brocq also relied on two additional properties to strengthen his case. The panel acknowledged that the presence of extra office space at SBS and accepted on the balance of probability, the Appellant's argument that this would enhance its rental value.

Conclusion

24. In view of the above findings and conclusions, the panel determined the RV in respect of the subject properties with effect from 1 April 2023 was unreasonable, and a price of £33/m^2 was more appropriate. The panel calculated the revised valuations as shown below.

Hereditament Address					
FEEDWATER SERVICES LTD AT 16, TARRAN WAY, WIRRAL, MERSEYSIDE, CH46 4TU					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Ground	Reception/Office	46.47	£43.56	£2,024.23
1.2	Ground	Office/Labs	109.84	£43.56	£4,784.63
1.3	Ground	Toilets	24.42	£39.60	£967.03
1.4	Ground	Server Room	9.43	£43.56	£410.77
1.5	Ground	Workshop	316.59	£33	£10,447.47
1.6	First	Office	80.59	£43.56	£3,510.50
1.7	First	Office	15.94	£39.60	£631.22
1.8	First	Print Room	6.27	£39.60	£248.29
1.9	Ground	Office	34.64	£43.56	£1,508.92
1.10	Ground	Stairs	13.95	£39.60	£552.42
1.11	Ground	Office	83.73	£39.60	£3,315.71
1.12	Ground	Workshop	316.43	£33	£10,442.19
1.13	Mezzanine	Internal Storage	83.02	£16.10	£1,336.95
1.14	First	Office	14.79	£43.56	£644.25
1.15	First	Office	17.70	£43.56	£771.01
1.16	First	Stairs	8.72	£39.60	£345.31
Additional					
		Storage Container 10ft	1.00	£40.00	£40
		Rubb Store	200.67	£17.28	£3,468
Valuation subtotal					£45,449
		Layout -5%			-£2,272.45
Total Value:					£43,176
Rateable Value:					**£43,000**
With effect from 1 April 2023					

Hereditament Address					
UNITS 14-15, TARRAN WAY WEST, WIRRAL, MERSEYSIDE, CH46 4TT					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Ground	Office	10.46	£38.61	£403.86
1.2	Ground	Workshop	84.16	£32.18	£2,707.85
1.3	Ground	Office	317.58	£43.56	£13,833.78
1.4	Ground	Workshop	173.65	£32.18	£5,587.19
1.5	Ground	Workshop	216.20	£32.18	£6,956.24
Additional					
		Rough, Chemical Storage	734.40	£2.50	£1,836
		Adj. Larger Unit	450.00	£4.00	£1,800
		R/O Smaller Unit	1157.00	£4.00	£4,628
		Storage Container 40ft	1.00	£119.00	£119
Valuation subtotal					£37,871.92
		Layout -5%			-£1,893.60
Total Value:					£35,978.32
Rateable Value:					**£35,750**
With effect from 1 April 2023					

Hereditament Address					
27, TARRAN WAY NORTH, WIRRAL, MERSEYSIDE, CH46 4UA					
Ref	**Floor**	**Description**	**Area (m^2)**	**Price (£/m^2)**	**Value (£)**
1.1	Ground	Production Area	266.20	£33	£8,784.60
1.2	Ground	Office	45.20	£39.60	£1,789.92
1.3	Ground	Production Area	487.80	£32.18	£15,697.40
Total Value:			£26,271.92		
Rateable Value:			**£26,250**		
With effect from 1 April 2023					

25. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2023 Rating List entries in respect of the following assessments with effect from 1 April 2023:

- Feedwater Services Ltd at 16 Tarran Way, Wirral, CH46 4TU to £43,000 RV.
- Units 14-15 Tarran Way West, Wirral, CH46 4TT to £35,750 RV.
- 27 Tarran Way North, Wirral, CH46 4UA to £26,250 RV.

The Valuation Officer must comply with this Order within two weeks of the date of its making.

26. The Appellants are entitled to a full refund of the fees paid in respect of the subject hereditaments in accordance with regulation 13E(a)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

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 J M Imperato, Senior Member (Chair)
Mr A Hussain, Senior Member
Miss S Akhtar, Member

8 December 2025

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 8 December 2025