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

Case No: 1. CHG101244819
2. CHG101244808
3. CHG101244763
4. CHG101245461

Sitting remotely using
Microsoft Teams on
1 September 2026

Date: 18 September 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — appeals against the accuracy of the rateable values for the hereditaments; industrial properties in Luton; appeals dismissed.

Before:

MRS A E FIELDER
MISS T BEGUM

Between:

1. NU STAR ENGINEERING LIMITED
2. MARTIN SMITH COMMERCIAL MOTORS
3. WIRELESS CCTV LIMITED
4. DOT GROUP INTERNATIONAL LIMITED

Appellant

- and -

KAREN GILES
(VALUATION OFFICER)

Respondent

Regarding:

1. 178 CAMFORD WAY, LUTON, LU3 3AN
2. 199-203, LEAGRAVE ROAD, LUTON, LU3 1RJ
3. UNITS 5 & 7, SCOTT ROAD, LUTON, LU3 3BF
4. 2, AIRPORT EXECUTIVE PARK, PRESIDENT WAY, LUTON AIRPORT, LUTON, LU2 9LU
(the “subject properties”)

Mr B Porter (instructed by Ryan Property Tax Services UK Limited), for the **Appellant**
Ms M Brigden for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeals were dismissed.

2. The Tribunal panel made no change to the rating list entries in respect of the subject properties.

STATEMENT OF REASONS

Introduction

3. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, four 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:

Nu Star Engineering Limited – CHG101244819
178 Camford Way, Luton, LU3 3AN

- Workshop and premises
- Original RV £34,500 effective from 1 April 2023, based on an unadjusted rate of £85/m^2.
- Proposal sought a reduction to £28,750 RV, based on an unadjusted rate of £70/m^2, from the same date.
- At the hearing, the Appellant's representative stated that he sought a reduction to £32,500 RV based on an unadjusted rate of £80/m^2.

Martin Smith Commercial Motors – CHG101244808
199-203 Leagrave Road, Luton, LU3 1RJ

- Vehicle repair workshop and premises
- Original RV £41,000 effective from 1 April 2023, based on an unadjusted rate of £85/m^2.
- Proposal sought a reduction to £33,750 RV, based on an unadjusted rate of £70/m^2, from the same date.
- At the hearing, the Appellant's representative stated that he sought a reduction to £38,500 RV based on an unadjusted rate of £80/m^2.

Wireless CCTV Limited – CHG101244763
Units 5 & 7, Scott Road, Luton, LU3 3BF

- Warehouse and premises
- Original RV £42,000 effective from 1 April 2023, based on an unadjusted rate of £85/m^2.

- Proposal sought a reduction to £34,250 RV, based on an unadjusted rate of £70/m^2, from the same date.
- At the hearing, the Appellant's representative stated that he sought a reduction to £39,500 RV based on an unadjusted rate of £80/m^2.

DOT Group International Limited – CHG101245461
2 Airport Executive Park, President Way, Luton, LU2 9LU

- Warehouse and premises
- Original RV £52,000 effective from 1 April 2023, based on an unadjusted rate of £85/m^2.
- Proposal sought a reduction to £46,000 RV, based on an unadjusted rate of £75/m^2, from the same date.
- At the hearing, the Appellant's representative stated that he sought a reduction to £49,000 RV based on an unadjusted rate of £80/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 comprise four industrial properties in Luton, all valued within the general scheme for Luton industrial properties built between 1980 and 1999. 178 Camford Way is a traditionally constructed industrial unit of brick and profiled metal construction, built in 1980, with a total significant area of 408.82m^2. 199-203 Leagrave Road is a portal frame industrial unit with brick and profiled metal elevations, built in 1987, with a total significant area of 572.01m^2. Units 5 and 7 Scott Road comprise a portal frame industrial unit of brick and profiled metal construction. According to the Valuation Officer it was built in 1980 (at the hearing Mr Porter stated it was constructed in 1998). It has a total significant area of 490.60m^2. Unit 2, Airport Executive Park, President Way is a traditionally constructed industrial unit, built in 1987, with a total significant area of 570.02m^2. All four properties are valued within the same valuation scheme and are assessed at an unadjusted rate of £85/m^2.

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

9. Mr Porter, as representative for the four 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. Miss Brigden, 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. In the proposals and supporting evidence statement, the Appellant's representative argued that the valuation scheme adopted by the Valuation Officer failed to reflect differences between industrial locations within Luton, particularly between LU2 and LU3 on the one hand and the more highly valued LU1 area on the other. The proposal sought reduced valuation levels for properties in LU2 and LU3 based on postcode location.

14. However, at the hearing Mr Porter confirmed that he no longer relied upon this argument. He explained that following discussions before the hearing he sought a simpler approach and that the issue was no longer one of postcode location. Instead, he contended that all four appeal properties should be reduced from the adopted unadjusted rate of £85/m² to £80/m².

15. The Appellant relied primarily on five items of rental and assessment evidence, placing particular emphasis on Unit 9F Leagrave Road and Unit 8 Barratt Industrial Park. Mr Porter submitted that Unit 9F, although assessed within a different scheme for older properties, had been refurbished in 1983, was located on the same road as one of the appeal properties, and was therefore of some relevance. He referred to a new letting from 1 March 2021, analysed at £70.21/m² against an adopted rate of £80/m², and attached moderate weight to this evidence. He also relied on Unit 8 Barratt Industrial Park, which had been reduced from £85/m² to £80/m² following agreement with the Valuation Officer. He argued that this supported a reduction of the appeal properties from £85/m² to £80/m².

16. The Valuation Officer submitted that the evidence relied upon by the Appellant did not support the proposed reduction. Miss Brigden argued that Unit 9F Leagrave Road was not directly comparable because it fell within a different valuation scheme applicable to older industrial properties. Although refurbished, the property originated from an earlier period of construction and was not part of the same category of hereditament as the appeal properties.

17. The Valuation Officer further submitted that Unit 8 Barratt Industrial Park had been placed in a separate scheme because evidence available for that specific estate indicated lower rental levels. However, the Valuation Officer contended that the circumstances of that estate were not shown to apply more widely across the Luton scheme and did not justify a reduction for the subject properties.

18. The panel carefully considered all of the rental and assessment evidence. The panel noted that some of the Appellant's evidence related to properties that were significantly smaller or larger than the appeal properties and therefore provided limited assistance. The panel also noted that Unit 9F Leagrave Road and Unit 8 Barratt Industrial Park were both assessed within separate valuation schemes. Whilst these properties were capable of providing some context, the panel did not consider them sufficient evidence that the adopted tone for scheme 603755 was excessive.

19. The panel noted that the Appellant's case relied substantially on the treatment of Unit 8 Barratt Industrial Park. However, insufficient evidence was provided to explain the circumstances that led to that property being placed in a separate valuation scheme or to demonstrate that the subject properties were directly comparable. The panel also accepted the evidence of Miss Brigden that, although Barratt Industrial Park was on the route to the airport, it was a quieter and more rural estate, whereas Airport Executive Park was a larger and busier commercial location. In those circumstances, the panel attached limited weight to the agreed settlement at Barratt Industrial Park.

20. The panel attached greater weight to the Valuation Officer's rental evidence relating to properties within the same broad class of industrial hereditament and a more comparable size range. In particular, the panel noted evidence relating to Unit F Airport Executive Park, Unit 11-13 Scott Road and other industrial properties within LU3 which supported values at or around the adopted scheme level. The panel was satisfied that this evidence demonstrated that an unadjusted rate of £85/m² remained reasonable for properties of the type and size under appeal.

21. Taking all of the evidence together, the panel was not persuaded that the Appellant had demonstrated that the adopted valuation level of £85/m² was unreasonable. The evidence relied upon for a lower rate either related to different schemes, different categories of property, or did not provide sufficient support for reducing the tone of the scheme as a whole.

Conclusion

22. Having considered all the evidence and submissions, the panel finds that the Appellant has not established that the assessments are excessive. The panel is satisfied that the current rateable values, based on an unadjusted rate of £85/m², are reasonable.

23. Accordingly, the appeals are dismissed, and no alterations are made to the 2023 rating list entries for the subject properties.

Right of further appeal

24. 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.

25. 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/.

Mrs A E Fielder, Senior Member (Chair)
Miss T Begum, Member
18 September 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 18 September 2026