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

Case No: CHG101248946

Sitting remotely using Microsoft Teams on 20 July 2026

Date: 6 August 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2017 rating list appeal; Warehouse and premises; Relativity of area under supported floor; assessment of comparable properties; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; Appeal allowed.

Before:

MS LS MARSHALL
MR A HETHERTON

Between:

MORRIS ANGEL & SON LIMITED — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:

1, GARRICK ROAD, LONDON NW9 6AA
(the "appeal property")

Mr M Evans from Ryan Property Tax Services UK (Appellant's Representative)
Mr J Balogun (Respondent's Representative)

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed.

2. The Tribunal finds that the current assessment of £785,000 Rateable Value (RV), with effect from 1 April 2017 was unreasonable.

3. The panel reduced the assessment to £695,000 RV with effect from 1 April 2017.

STATEMENT OF REASONS

Introduction

4. The challenge proposal was submitted by the appellant's representative and was received by the Valuation Officer (VO) on 18 July 2024. It had been made on the grounds that the RV shown in the rating list of £785,000 on 1 April 2017 was inaccurate. A revised RV of £695,000 was proposed with effect from 1 April 2017. The VO issued a decision notice on 15 December 2025 stating the proposal was not well founded.

5. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was lodged by the appellant's representative on behalf of the appellant and received by the Tribunal on 12 February 2026.

6. Mr Evans appeared on behalf of the appellant as both advocate and expert witness and declared that he was employed on a contingency fee basis. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Scorer understood and accepted that his duty is to the Tribunal in giving his evidence and he will comply with this as well as the requirements of his professional body regardless of whether or not the evidence supports his client's case.

7. 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 Procedure regulations 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).

8. The panel hearing the evidence considered the "expert" evidence and assessed what weight, if any, it should give to it in the context of the matters in issue before it.

9. Mr Balogun was representing the VO in the role of advocate as he had not had the opportunity to inspect the property.

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

Relevant Law

11. The term 'rateable value' as defined in paragraph 2(1), Schedule 6 to the Local Government

12. 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.

13. In respect of an appeal against an entry in the 2017 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2015.

14. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2017.

Discussion

15. The issue in dispute was for the area under the supported floor (AUSF) which measured 4,733.12m^2. This area had been valued by the VO as a warehouse at the full adopted rate of £65/m^2.

16. Mr Evans argued that there was a nationally adopted valuation scale prescribing a relativity of 0.7. The AUSF did not benefit from full eaves height and was constrained by the mezzanine store above which reduced its utility. In support of a lower relativity, he had provided a vast number of comparable properties situated within the same scheme as the appeal property and within the wider borough of Barnet. These properties all had an area under a mezzanine floor that had been valued at a relativity of 0.7. The appeal property was the only property that had been valued adopting a relativity of 1.

17. Mr Evans stated that the VO was relying on the rent from 2016, which was a rent review and not a new letting. It was also 21 months post the AVD. He also confirmed that the tone had been agreed within the scheme on the 2017 rating list.

18. In response, the VO argued that the rateable value was reasonable having regard to the rent review on the property from 2016 at £1,072,539. He stated that if the AUSF was to be valued at 0.7, then the adopted price of £65/m^2 would need to be increased so that the rateable value was not reduced any lower. Furthermore, the same basis of valuation relating to AUSF was adopted in the 2010 rating list and the appeal was withdrawn.

19. Having heard the evidence from the parties, the panel agreed that the AUSF should be valued at a relativity of 0.7 and not 1 as it was currently in the rating list. The argument presented by Mr Evans showed that other similar properties had been valued the same way

and the appeal property appeared to be an anomaly. The panel placed less weight on the rent and the adopted tone as that was not in contention.

20. The rateable value was amended as:

Description	Area (m² / unit)	£ per m² / unit	Value (£)
Ground floor warehouse	1,614.51	£65.00	£104,943
Ground floor loading bay	69.6	£65.00	£4,524
Ground floor AUSF	4,733.12	£45.50	£215,357
Ground floor office	1,238.35	£78.00	£96,591
Ground floor kitchen	37.2	£78.00	£2,902
Ground floor canteen	180	£71.50	£12,870
Mezzanine floor internal storage	4,743.46	£32.50	£154,162
First floor office	1,329.70	£78.00	£103,717
Total	**13,945.94**		**£695,066**
		Total value	£695,066
		Rateable value	**£695,000**

Conclusion

21. In view of the above findings, the panel held that the unadjusted rate was excessive and confirmed a revised RV of £695,000 with effect from 1 April 2017.

22. 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 £695,000 RV for the appeal property, with effect from 1 April 2017.

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

24. 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

25. 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.

26. 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 LS Marshall, Senior Member (Chair)
Mr A Hetherton, Senior Member
14 August 2026

Miss K Hendry
Clerk to the Tribunal
Date issued to the parties: 14 August 2026