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

Case No: CHG101252267

Sitting remotely using Microsoft Teams on 14 April 2026

Date: 8 May 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: challenge against compiled list entry; works and premises; accuracy of rateable value; uplift to take account of improvements; Lotus & Delta v Culverwell (VO) and Leicester City Council [1976] RA 141; *appeal dismissed*

Before:

MR C BUSST
MS K PETRECZKY

Between:

STOCKPORT TRUCK CENTRE LTD — **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) — **Respondent**

Regarding:

RYDER TRUCK RENTAL, GLOBE LANE, DUKINFIELD SK16 4UJ
(the "subject property")

Mr C Diamond of Ryan Property Tax Services (as advocate on behalf of the appellant)
Mr S Wright (as advocate and expert witness on behalf of the respondent)

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal confirms the rateable value (RV) of £97,500 with effect from 1 April 2023

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of Ryder Truck Rental, Globe Lane, Dukinfield SK16 4UJ (the subject property), which was entered in the 2023 Rating List as ‘works and premises’ at an RV of £97,500 effective from 1 April 2023.

4. The appellant’s Challenge was submitted by their representative on 26 July 2024 and sought a reduction in the RV to £84,500 with effect from 1 April 2023. The appeal to this Tribunal was made on 13 November 2025, following the Valuation Officer’s (VO) Decision Notice of 10 September 2025 in respect of the subject property.

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.

6. The subject property was an industrial unit of 2,378.10m^2 and was constructed between 1940 and 1954. The property was re roofed and reclad in 1971 and an additional open-ended building was constructed in the yard in 1972. It was situated on Globe Lane Industrial Estate which is close to the national motorway network.

7. Mr Diamond appeared on behalf of the appellant as both advocate and expert witness. Therefore, it was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC). Mr Diamond confirmed that he was instructed under a contingency fee and he declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and that he would comply with this as well as the requirements of his professional body, regardless of whether or not the evidence supported his client’s case.

8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and 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.

9. The panel therefore considered the expert evidence and attached such weight to it as it saw fit.

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

Issue

11. The appellant accepts the unadjusted rate of £25.50/m² but submits that the 20% addition applied to lines 1–12 of the valuation, which reflects refurbishment works carried out in 1971, should be removed. The appellant submits that the work carried out on the subject property was repair work and on that basis, argues that a RV of £84,500 is appropriate.

12. The VO submitted that the works undertaken to the subject property were improvements as they enhanced the property and should be reflected in the RV by a 20% uplift to lines 1–12 of the valuation.

Preliminary issue

13. Mr Diamond sought to introduce five comparable properties within the same valuation scheme as the subject property. He submitted that these properties were already known to the VO as they are referred to in the Challenge Decision and commented on by the VO at. They therefore did not constitute new evidence. On that basis, he contended that their inclusion would not cause prejudice to the VO.

14. Mr Wright opposed the inclusion of the five comparable properties, submitting that the introduction of further comparable properties at this late stage in the Check, Challenge and Appeal (CCA) process was inappropriate. He argued that the fact that the properties fell within the same valuation scheme did not mean they were known to him, as the scheme comprised of a large number of properties and it would be unreasonable to expect him to be familiar with all of them.

15. Mr Wright further submitted that, if the comparable properties were admitted then he requested that his own additional evidence and analysis concerning them should also be admitted.

16. The panel had regard to Regulation 17A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (SI 2009/2268) (Regulation 17A), as amended which states that:
17A. Admission of new evidence on NDR appeal

(1) On a NDR appeal, the VTE may only admit evidence that was not included in the notice of appeal or any document accompanying the notice of appeal ("new evidence") if—
(a) that evidence—

(i) is provided by a party to the appeal;

(ii) relates to the ground on which the proposal was made; and

(iii) was not known to the party and could not reasonably have been acquired by the party before the proposal was determined under Part 2 of the NDR Regulations; or

(b) all the parties to the appeal agree in writing to the party providing the new evidence.

(2) If the VTE admits new evidence under paragraph (1), the VTE may admit further evidence provided by another party to the appeal if the further evidence specifically relates to—

(a) the new evidence; and

(b) the ground on which the proposal was made.

(3)…………………………....

17. In determining whether to permit evidence served in breach of the Tribunal's directions, the panel had regard to the three-stage test set out in *Denton v TH White Ltd* [2014] 1 WLR 3926. At the first stage, the Tribunal must assess the seriousness and significance of the breach; where a breach is neither serious nor significant, relief will usually be granted. At the second stage, the Tribunal considers the reasons for the default; where there is a good reason, relief will again usually be granted. At the third stage, the Tribunal must consider all the circumstances of the case, including the need for litigation to be conducted efficiently and at proportionate cost, the importance of ensuring an accurate entry in the valuation list, and the need to enforce compliance with rules, directions and orders.

18. Having regard to Regulation 17A concerning the admission of new evidence in 2023 rating appeals and applying the principles set out in the *Denton* test, the panel determined the additional evidence was to be admitted into the hearing. The panel found that the evidence was referred to in the Challenge decision. Further its inclusion did not give rise to material prejudice to the VO, as he had already prepared and submitted comments in respect of the comparables. Accordingly, the panel admitted the evidence from both parties attaching such weight to it as it considered appropriate.

Relevant Law

19. In arriving at a decision, the panel is governed by rating legislation laid down by Parliament where Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999, provides that:

2(1) 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.

20. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

21. 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 date is 1 April 2023 being the commencement date the 2023 rating list.

Discussion

22. The appeal hereditament must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). The date of the hypothetical rent was 1 April 2021.

23. The panel turned to the six propositions set down in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 which was binding on this panel. The first two propositions are:

> (1)Where the hereditament which is the subject of consideration is actually let, that rent should be taken as the starting basis.
>
> (2)The more closely the circumstances under which the rent agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the definition of gross value in section 19(6) of the General Rate Act 1967 the more weight should be attached to it. (These statutory requirements now contained in Schedule 6, Para 2 (1) Local Government Finance Act 1988 (as amended by the Rating (Valuation) Act 1999)).

24. The panel first considered the respondent's submission that the works undertaken in 1971 went beyond mere repair and instead constituted an improvement, as they involved upgrading a corrugated asbestos roof a covering typical of industrial buildings constructed in the 1950s. The panel noted, from the photographs contained in the evidence bundle, that the entire roof of the subject property now had a modern profiled metal covering, likely incorporating insulated layers between inner and outer sheets and the subject property had been reclad. The panel considered that a repair could have been effected by replacing only those sections of the roof which were damaged, using appropriate non-asbestos corrugated materials. Such works would more properly be characterised as repair. However, the replacement of the entire roof, rather than only defective sections, constituted an improvement rather than repair.

25. The panel therefore found that these works enhanced the quality and utility of the subject property. A hypothetical tenant at the AVD would be likely to reflect this enhancement in the level of rent offered. Similarly, a landlord who had incurred the cost of such works would reasonably seek to recover that expenditure through a higher rental value. Accordingly, the panel found that this improvement should be reflected in the RV by way of an uplift applied to the relevant elements of the valuation.

26. The panel noted from the internal photographs of the subject property that the office accommodation included modern acoustic ceiling tiles with inset lighting, air conditioning, and central heating. The panel found that such features were not typical of office accommodation constructed in the 1950s. The panel concluded that these improvements enhanced the quality and utility of the office space. Accordingly, the panel found that these enhancements should also be reflected in the RV.

27. The panel then considered the appellant’s additional comparable properties. Mr Diamond stated that all of these properties were constructed around 1950 and had undergone similar works of repair, including recladding and reroofing comparable to those carried out at the subject property, yet no corresponding addition had been applied to their RV’s. The panel noted that the VO had not previously been made aware of these properties and would need to consider whether such works should, in fact, be reflected in their assessments. The panel recognised that works of this nature may not come to the attention of the VO, as they do not necessarily require planning permission. The panel further had regard to the fact that the VO assesses properties on a case-by-case basis, and would review the RV’s of these comparable properties and to determine whether similar adjustments should be made and at what level.

28. The panel considered the comparable properties at Manchester Freight Terminal introduced by the appellant, which had also undergone refurbishment works but where no uplift had been applied to the RV. These works included the addition of a single-skin cladding, which the VO had determined was insufficient to justify an adjustment to the RV. However, the panel found that the works carried out to the subject property were of a more extensive nature and provided a greater enhancement in terms of quality and utility than the single-skin cladding works undertaken at the Manchester Freight Terminal properties. Accordingly, the panel attached limited weight to this evidence.

29. The panel then considered whether an uplift of 20% was appropriate to reflect the improvements identified. The panel noted that the passing rent for the subject property was between connected parties and therefore placed no weight upon it in determining the appropriate level of uplift. The panel then considered the comparable properties put forward by the VO which were factories, warehouses and sawmills constructed between 1955 and 1970, with total significant areas (TSA) ranging from 2,002.90m^2 to 2,279.50m^2, and an adopted price of £31/m^2. The panel then considered three further comparable properties dating from the 1970s, comprising a warehouse and two workshops, with TSAs between 1,458m^2 and 1,911m^2 which had an adopted rate of £33.50/m^2. The panel found that this evidence reflected the position of the subject property as a 1950s building which had undergone improvement works in or around 1971.

30. The panel noted that, having regard to the comparable properties relied upon by the VO, the appropriate rate for the subject property fell within a range of £31/m^2 to £33.50/m^2. The panel further observed that the subject property had a base rate of £25.50/m^2, which, following the application of a 20% uplift, produced a rate of £30.60/m^2. The panel found that this figure fell within, and was supported by, the range indicated by the comparable properties and attached weight to this analysis.

31. The panel invited Mr Diamond to make submissions, in the event that an uplift were to be applied, as to the appropriate level of that uplift. Mr Diamond confirmed in open tribunal that he did not accept that any uplift was warranted and, accordingly, did not advance any alternative figure.

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32. The panel was aware that in appeals of this nature the burden of proof rests with the appellant to demonstrate that the RV is incorrect. The panel found that the appellant had failed to discharge that burden. It determined that the improvement works undertaken to the subject property were improvements not just repairs and so should properly be reflected in the RV. The panel further found that the comparable properties relied upon by the VO supported the application of a 20% uplift. Accordingly, the panel was satisfied that the existing assessment was reasonable.

Conclusion

33. In view of the above findings and conclusions, the Tribunal is satisfied that the current RV of £97,500 with effect from 1 April 2023 and dismissed the appeal

Right of further appeal

34. 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.

35. 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 C Busst, Senior Member (Chair)
Ms K Petreczky, Member
8 May 2026

Miss F Willson
Clerk to the Tribunal
Date issued to the parties: 8 May 2026