IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG101252417

Sitting remotely using Microsoft Teams

Date: 4 December 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating; 2017 list appeal; Local Government Finance Act 1988; Warehouse and premises; Lotus & Delta Ltd v Culverwell (VO) [1976] RA 141; Appeal property rent; Rental evidence; Comparable properties; Appeal dismissed.

Before:

MR A SHETH
MRS V HOLLENDER

Between:

EASY DO PRODUCTS LIMITED — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:
UNITS 1-4 AT 33-41, STEWARTS ROAD, WELLINGBOROUGH, NORTHAMPTONSHIRE NN8 4RJ
(the appeal property)

Mr Paul Roberts of Roberts Vain Wilshaw, Chartered Surveyors for the appellant,
Ms Katharine Cockhill for the respondent.

Hearing date: 12 November 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal was dismissed.

2. The Tribunal found that the rateable value (RV) of £133,000 with effect from 1 April 2021 was reasonable.

Introduction

3. This appeal had been brought in respect of the following: Units 1-4 at 33-41 Stewarts Road, Wellingborough, Northamptonshire NN8 4RJ were shown in the 2017 Rating List as ‘Warehouse and premises’ with an RV of £133,000 with effect from 1 April 2021 based on a rate of £30/m^2. It is currently assessed under scheme reference 372489, detached and semi-detached units mainly on industrial estates in Wellingborough.

4. The appeal property comprised of four merged industrial units built in 1982 with a total significant area of 4,717.98m^2. The original assessments were Units 1-3 RV £111,000 at £30/m^2 and Unit 4 RV £19,000 at £32.50/m^2. As Unit 4 was a lower ground floor space the relativity was 0.562 giving a rate of £18.28/m^2.

5. When the unts were merged from 1 April 2021 the total RV increased to £133,000 with the rate on Unit 4 reduced to £30/m^2. The relativity for unit 4 was increased to 0.712.

6. A challenge was submitted on 26 March 2024 disputing the RV. The appellant sought a reduction to £28/m^2 to give an RV of £120,000 with effect from 1 April 2021. The respondent considered that the rating list entry was reasonable based on the evidence and information and therefore disagreed with the entry proposed.

7. There was an end allowance of 25% for headroom and location on the lower ground floor level for unit 4 and a 5% end allowance for reduced eaves height. Units 1-3 had an end allowance of 5% for layout and the appellant proposed that Unit 4 should also have a 5% allowance.

8. Mr Roberts appeared in a dual role of advocate and expert witness and confirmed that he accepted and understood that his overriding duty was to the Tribunal. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO) [2018]* UKUT 0253 (LC), Mr Roberts declared that he was instructed under a conditional fee in respect of his role as expert witness.

9. The panel accepted the expert witness evidence on this basis as the appeal was not considered to be 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 Tribunals’ rules concerning admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). 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 verbatim record of proceedings.

Relevant Law

11. The issue between the parties concerned the RV of the subject property, specifically the rate per m^2 that should apply.

12. The term ‘rateable value’ as defined in paragraph 2(1), 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.”

13. The antecedent valuation date (AVD) for 2017 list rating appeals is 1 April 2015. The material day is 1 April 2021.

14. The panel had regard to the Lands Tribunal judgment of *Lotus & Delta Ltd v Culverwell (VO)* [1976] RA 141). This case had established six propositions, which gave clear guidance to be followed when assessing rateable value, namely:

‘(1) Where the hereditament which is the subject of consideration is actually let that rent should be taken as the starting point.

(2) The more closely the circumstances under which the rent is agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the definition of Gross Value in s.19(6) of the General Rate Act 1967 the more weight should be attached to it.

(3) Where rents of similar properties are available they too are to be properly looked at through the eye of the valuer in order to confirm or otherwise the level of value indicated by the actual rent of the subject property.

(4) Assessments of other comparable properties are relevant. When a valuation list is prepared these assessments are to be taken as indicating comparative values estimated by the Valuation Officer. In subsequent proceedings on that list therefore they can properly be referred to as giving an indication of that opinion.

(5) In light of all the evidence an opinion can then be formed of the value of the appeal hereditament, the weight to be attributed to the differing types of evidence depending on the one hand on the nature of the actual rent and on the other hand, on the degree of comparability found in other properties.

(6) In those cases where there are no rents available of comparable properties a review of other assessments may be helpful but in such circumstances it would be clearly more difficult to reject the evidence of the actual rent.

Discussion

15. In deciding this appeal, bearing in mind the six propositions derived from Lotus, the panel acknowledged that the starting point was the actual rent passing on the subject property.

16. The appeal property was held under two leases, Units 1-3 under a lease renewal with effect from 29 October 2019 for a term of 6 years at a rent of £100,000 and Unit 4 on a coterminous lease from 1 April 2021 at a rent of £30,000.

17. The total rent was therefore £130,000 per annum and the appellant's representative stated that the RV of £133,000 must therefore be incorrect. He would expect that the total reconstituted appeal property would be valued less than the two previously separate properties due to quantum and proposed the rate of £28/m^2.

18. The respondent's representative had submitted that the appeal property was in a scheme that reflected quantum and referred to her submitted assessment comparable evidence. 10/14 Stewarts Road, 2/10 Baron Avenue and 39/43 Rixon Road were all smaller than the appeal property and valued at £30/m^2, the same as the appeal property. 34/42 Sanders Road was larger than the appeal property and valued at a rate of £25/m^2 whilst 40/44 Bradfield Road, 14/16 Bradfield Road and The Garage Door Centre were all smaller than the appeal property and valued at £40/m^2.

19. The panel found this was good evidence in support of the rate of £30/m^2 for the appeal property and adequately demonstrated the respondent representatives' assertion in respect of quantum.

20. The panel noted that as the appeal property leases were four and six years after the AVD of 1 April 2015 for the 2017 list they were too far removed from the AVD to be of significant value.

21. In accordance with the Lotus case, the panel then referred to the properties submitted as comparable by the parties.

22. The respondent's representative submitted the property at 39/43 Rixon Road, Wellingborough which had a new letting on 1 June 2016 for a ten year term with a five yearly rent review. The lease was agreed on Full Repairs and Insurance (FRI) basis and the rent analysed to £46.52/m^2.

23. The appellant's representative submitted that this was not good evidence as the rate on this property was £30/m^2. The rent was clearly ignored when setting the established tone for the appeal property.

24. The panel found that although the lease was 14 months post AVD it was a new letting on a similar sized property that was in the same valuation scheme and locality as the appeal property. The panel therefore gave this evidence medium weight.

25. The panel found that there was little evidence in the locality but considered the basket of evidence as presented. The appellant's representative had not provided any rental or comparable assessment evidence to support the rate of £28/m^2. The panel found that the appeal property's letting evidence was not very useful but that the property at 39/43 Rixon road was suitably comparable to support the tone of £30/m^2 for the appeal property.

26. The onus is on the appellant to provide evidence to support a lower valuation for the appeal property and the panel found that this had not been done.

Conclusion

In view of the above findings and conclusions, the panel dismissed the appeal.

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 A Sheth, Senior Member (Chair)
Mrs V Hollender, Senior Member
4 December 2025

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 4 December 2025