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

Case No: CHG101253088

Sitting remotely using Microsoft Teams

Date: 9 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — rental evidence – weighting of evidence – appeal allowed

Before:
MISS S STAPLETON
MS T M BLADES

Between:

WW TRUCK AND BUS LIMITED **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) **Respondent**

Regarding:
UNIT 3A, THE POLDEN BUSINESS CENTRE, BRISTOL ROAD, BRIDGWATER, TA6 4AW
(the "subject property")

Mr C Cates and Ms K Cooper of Ryan representing the appellant
Mr A Durrant representing the Valuation Officer

Hearing date: 29 May 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed. The rateable value (RV) is confirmed at £47,750 based on an unadjusted price per m² of £65 with effect from 1 April 2023.

Introduction

2. This appeal has been brought in respect of the following: an appeal was lodged by Ryan on behalf of the occupier WW Truck and Bus Limited on 17 December 2024 against the Valuation Officer's decision of 25 November 2024.

3. Mr Cates appeared as advocate whilst Ms Cooper appeared as expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Ms Cooper's declaration of truth included a statement that she was instructed under an conditional fee arrangement.

4. Ms Cooper declared that she understood and accepted that her duty was to the Tribunal in giving her evidence and she would comply with this as well as the requirements of her professional body regardless of whether or not the evidence supported the client's case.

5. 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).

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

7. Mr Durrant appeared as both advocate and expert witness.

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

Issue

9. The issue concerned the price per m² to be adopted for the subject property with effect from 1 April 2023. The representative had sought a reduction from the unadjusted price per m² of £80 to £60 per m². However, at the hearing the representative sought a reduction to £65 per m².

10. The antecedent valuation date (AVD) for this appeal was 1 April 2021 and the material date was 1 April 2023.

11. The subject property was an industrial unit constructed in 2003 and located in Bridgewater, Somerset.

Preliminary Issue

12. Prior to the hearing additional information was submitted by both parties which included a survey of the subject property and photographs of the subject property and the party's

comparable hereditament, neither party raised any objections to the inclusion of the additional information and the panel admitted the information.

13. During the hearing the respondent referred to a conversation he had had with the landlord during his inspection on 22 May 2025 regarding an office. The appellant's representative objected to its inclusion. Whilst the respondent accepted that it was not relevant to the price per m² of the subject property he considered it should be admitted.

14. The panel first had to consider whether this information would have been available to the parties during the challenge stage and if it was not available whether it should be admitted due to it not being served upon the appellant at least four weeks before the hearing. The panel considered that the information may have been available during the challenge stage following some research but accepted that the information did not come to light until the inspection and a conversation with the landlord.

15. The panel therefore had to consider whether to admit the evidence as it had not been served upon the other party at least four weeks before the hearing. In considering this the panel had regard to the three stage test set out in *Denton* v *TH White Ltd* [2014] 1 WLR 3926 before applying sanctions. Stage one requires the Tribunal to determine the significance and seriousness of the breach; if the breach is neither, then relief should usually be granted. At stage two the Tribunal must consider the reasons why the failure and default occurred; if the defaulting party has good reasons to explain what happened, relief should usually be granted. Finally, at the third stage, the Tribunal must have regard to all of the circumstances of the case, the need for litigation to be conducted efficiently and at proportionate costs, that the failure to grant relief may leave an incorrect liability and the need to enforce compliance with the rules, directions and orders of the Tribunal.

16. The panel was informed that the information had only come to light following discussions with the landlord on 22 May 2025 and noted that the issue was not truly relevant to the issue before it together with the objection and therefore decided not to admit the evidence.

Decision and reasons

17. Mr Cates referred to the rating hypothesis and that the RV is based upon the rent passing at the antecedent valuation date which would have been agreed between a prospective tenant and a hypothetical landlord and that rents and rating assessments and then consider the weight to place upon the rental and assessment evidence. He considered that the respondent was placing considerable weight upon the scheme in which the subject property had been placed in which was based on values between £50 per m² to £100 per m² with a forty year age range.

18. Ms Cooper confirmed that the subject property as held freehold and therefore there was no rental evidence to assistance and therefore consideration of other rental evidence and rating assessments should be had. In support of her contention, she provided rental evidence from the locality where rents analysed to between £52.97 per m² to £71.18 per m².

19. Ms Cooper referred to the respondent's comparable hereditaments and considered that a number were not age appropriate due to being relatively new hereditaments having been constructed around 2020/2023 and one of the units had been let to a charity which she considered was not a willing tenant being in receipt of charity relief and had been let on an open ended licence which could be month to month agreement. Also, one of the hereditaments had additional land which the respondent had not included within his

analysation of the rent which she considered the reason for the analysed price per m². Further the appellant's representative considered the comparable hereditament at Wylds Road was not comparable due to the estate being occupied by National companies such as Greggs.

20. Ms Cooper confirmed that having considered the evidence she had revised her valuation and sought a reduction to RV £47,750 based on an unadjusted price per m² of £65.

21. Mr Durrant confirmed that he had inspected the subject property on 22 May 2025 and that it had been placed in the Valuation Officer Scheme for industrial/warehouse estates constructed between 2000-2020 but also included properties that were also built after 2020.

22. Whilst Mr Durrant accepted the analysed rents provided by the appellant's representative apart from that for Unit 4 Cherry Tree Orchard, he considered that some were too remote from the AVD having been agreed in 2019 or after 1 April 2021.

23. Mr Durrant considered his comparable hereditament, which analysed between £81.41 per m² and £97.09 per m² supported £80 per m² to be adopted. He also referred to a property In Wylds Road which was an older property constructed in 1970s and the rent analysed to £78.47 per m² supporting £80 per m² applied to the subject property. He did not consider that the additional land associated with Unit 4 Cherry Orchard would impact his analysation of the rent and confirmed that the Beech Industrial Estate was constructed in 2020.

24. The panel noted that Wylds Road estate was occupied by a number of national companies and was more akin to a retail park than an industrial park and therefore did not consider it to be comparable to the subject property and accordingly gave minimal weight to this evidence.

25. The panel then considered the evidence relating to the buildings constructed in 2020 located at Beech Industrial Estate. The panel noted that one of the units had been let on an open ended licence and was let to a charity whilst the other units were considerably larger than the subject property. These factors together with the fact that they are considerable newer than the subject property led the panel to give lesser weight to this evidence. It also considered that the additional land, which was not included within the respondent analysation of the rent, may have an effect on the analysed rental evidence and therefore the panel give lesser weight to this evidence.

26. The panel had been provided with rental evidence in relation to units within the same industrial estate as the subject property, Polden Business Centre and Bridgewater Trade Park, all located on the Bristol Road close to one another. The analysed rents for these hereditaments ranged £57.83 per m² to £71.18 per m². The panel noted that Unit 4 Bridgewater Trade Park was nearly 300 m² larger and therefore the rent may have been lower due to its size albeit this was the closest of the three rents to the AVD. The two remaining rents commence either in 2018 or 2023 which was normally too remote from the AVD but in the absence more comparable hereditaments in the same locality these provided the best evidence. These analysed to £57.83 (VO analysed to £54.04) and £71.18 per m² which the panel considered supported the appellant's revised valuation of £65 per m2.

27. The panel had been persuaded by the appellant's representative that RV £56,000 was not reasonable. In considering the evidence presented by both parties and having weighted that evidence the panel had been persuaded that the unadjusted price per m² of £65 was reasonable giving an RV of £47,750. The panel therefore allow the appeal and confirm RV £47,750.

Determination

28. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal is allowed and confirm RV £47,750 with effect from 1 April 2023.

29. Accordingly, we order that the entry in the 2023 Rating List be amended to £47,750 with effect from 1 April 2023 within two weeks of the date of this order.

Valuation

Line	Floor	description	Area (m²)	relativity	price (£/m²)	Value
1	ground	workshop	351.7	1	£ 65.00	£ 22,860.50
2	ground	office	83.9	1.2	£ 78.00	£ 6,544.20
3	first	office	94.9	1.2	£ 78.00	£ 7,402.20
		hard surface, fenced land	355		£ 8.00	£ 2,840.00
		rough surfaced, fenced land	2059		£ 4.00	£ 8,236.00
		plant and machinery			£ 35.00	£ 35.00
						£ 47,917.90
		say				**£ 47,750.00**

Right of further appeal

30. 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) within **four weeks** of the date this decision and statement of reasons is issued.

31. 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/.

Miss S Stapleton, Senior Member (Presiding)

Ms TM Blades, Senior Member

9 July 2025

Mr A Jolly
Clerk to the Tribunal
Date issued to the parties: 9 July 2025