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

Case No: CHG101258639

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 TM BLADES

Between:

CLARKSON EVANS LIMITED — **Appellant**

- and -

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

Regarding:
UNIT H3, WOODLANDS COURT BUSINESS PARK, BRISTOL ROAD, BRIDGWATER, TA6 4FJ
(the "subject property")

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

Hearing date: Thursday 29 May 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is allowed. The ratable value (RV) is confirmed at £25,000, based on an unadjusted price per m² of £70, 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 Clarkson Evans on 17 December 2024 against the Valuation Officer's decision of 20 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 a 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 £82.50 to £60 per m². However, at the hearing the representative sought a reduction to £70 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 2013 and located in Bridgewater, Somerset.

Decision and reasons

12. Mr Cates stated that the respondent had valued the property based on the scheme it had been placed within which was a single scheme covering an array of different industrial units within the Bridgewater locality. He considered that the property should be values in line with

the rent passing on the subject property and rental evidence of other similar properties within the locality and therefore the price per m² of £82.50 was excessive. He also considered that the comparable hereditaments within Wylds Road estate were not comparable to the subject property due to it having a retail characteristic with many national retail companies occupying those units

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13. Ms Cooper stated that there was a 2020 rent for the subject property which was an open market renewal and analysed to £69.57 per m² which she considered supported her contention that the unadjusted rate per m² should be £70.

14. As further support that £70 per m² should be applied Ms Cooper referred to the rent on Unit H1 Woodlands Court Business Park which was agreed in 2023 in a rapidly improving market following Covid19 pandemic which analysed to £71.18 per m². She accepted lesser weight should be placed on this rent due to it being between connected parties, but the rent was agreed following Royal Institute of Chartered Surveyors red book principles. She also considered the rents on other hereditaments in the locality including The Polden Business Centre, Bridgewater Trade Park and Oldmixon Cresent also supported her contention and these rents she had analysed to between £57.83 per m² and £69.26 per m².

15. 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. She also considered that Unit 2a Dunball Industrial Estate was not comparable as it was a vehicle repair workshop.

16. Mr Durrant stated that the subject property had been valued at an unadjusted rate of £82.50 per m² with a 2.5% deduction for the absence of central heating. He considered the current RV to be reasonable based upon his comparable and was in line with other hereditaments within the same scheme.

17. Mr Durrant stated that there was a slight differences between his analysation and the appellant's representations analysation of the rental evidence and a large difference in relation to Unit 4 Cherry Orchard. He did not consider the appellant's representative's rental evidence to be conclusive as they were too remote from the AVD having been sometime before and after the AVD.

18. Mr Durrant considered his comparable hereditament, which analysed between £81.41 per m² and £97.09 per m² supported £82.50 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. In relation to Unit 2 Dunball Industrial Estate he considered that the age and size of the unit the rent would be similar to properties on the Woodlands Court Business Park. He also considered that the units in Wylds Road were older and therefore newer unit would have a greater value.

19. The panel considered the starting point to be the rent passing on the subject property. The rent was agreed as a lease renewal and had been analysed at either £69.65 per m² by the appellant's representative and £69.57 by the respondent. It noted that the rent was agreed in March 2020 which was one year from the AVD. The panel considered this was the best evidence.

20. The panel then considered the other rental evidence provided by both parties. It did not consider Wylds Road estate to be comparable to the subject property due to many units in Wylds Road were occupied by national companies and was more akin to a retail park. It also did not consider 2 Dunball Industrial Estate to be comparable as it was a vehicle repair shop. The panel gave lesser weight to Unit 4 Cherry Orchard due to additional land which was not included in the respondent's analysation of the rent which the panel consider would impact the price per m². It also gave lesser weight to Beech Industrial Estate due to them being newer hereditaments.

21. It considered the best evidence was that of the rent passing on the subject property together with the rents on Unit H1 Woodlands Court and Unit 1H The Polden Business Centre. These rents analysed to between £54.04 per m² and £69.57 per m² and therefore the panel was satisfied that the unadjusted rate applied of £82.50 was unreasonable.

22. The panel having considered the most compelling rents considered that £70 per m² sought by the appellant's representative was reasonable and therefore allow the appeal. The panel therefore confirms RV £25,000 with effect 1 April 2023.

Determination

23. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal is allowed and confirm RV £25,000 with effect from 1 April 2023.

24. Accordingly, we order that the entry in the 2023 Rating List be amended to £25,000 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	store	248.67	0.0975	£ 68.25	£ 16,971.73
2	ground	office	99.57	1.17	£ 81.90	£ 8,154.78
						£ 25,126.51
		say				£ 25,000.00

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

Miss S Stapleton, Senior Member (Presiding)

Ms TM Blades, Senior Member

9 July 2025

Clerk to the Tribunal
Date issued to the parties: 9 July 2025