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

Case No: CHG101260883

Sitting remotely using
Microsoft Teams

Date: 29 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating; 2023 list appeal; Local Government Finance Act 1988; Schedule 6; Factory and premises; Lotus & Delta Ltd v Culverwell (VO) [1976] RA 141; Comparable properties; Appeal dismissed.

Before:
MRS S PATEL
DR S PENNI

Between:

PREMIER IMAGE SERVICES LTD — **Appellant**

- and -

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

Regarding:
UNIT 3 PREMIER PARK 35, ROAD ONE, WINSFORD, CHESHIRE CW7 3PH
(the appeal property)

Mr I Rischer for the Respondent

Hearing date: 05 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The panel found that the rateable value (RV) of £81,500 was reasonable for the appeal property.

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of the appeal property Unit 3 Premier Park 35, Road One, Winsford, Cheshire CW7 3PH which is shown in the 2023 Rating List as ‘Factory and premises’.

4. The appeal property was a 1993 built industrial unit comprising 2,212.83m^2 Total Significant Area (TSA) and was situated on Road One in Winsford, Cheshire. The RV was £81,500 based on a rate of £36/m^2 with effect from 1 April 2023.

5. A challenge was submitted on 30 June 2025 to reduce the rate to £27.50/m^2 resulting in an RV of £62,000.

6. The respondent considered that the rating list entry was reasonable based on the evidence and information available and disagreed with the proposal. The appellant appealed to the tribunal on 18 July 2025.

7. On the day of the hearing the appellant’s representative, Mr Owen Scorer of Ryan Group, phoned the clerk to the Tribunal requesting a postponement as he was unwell and unable to attend. The clerk stated that the appeal could be heard in his absence and after a brief discussion Mr Scorer agreed. The panel proceeded to hear the appeal.

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

Relevant Law

9. The panel referred to the Local Government Finance Act 1988 in respect of the definition of rateable value in paragraph 2(1), Schedule 6 to the Act (as amended). The rateable value of any hereditament is to be taken to be the amount, determined in accordance with the statutory assumptions, equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year, on 1 April 2021 the “antecedent valuation date” (AVD). The material day for this appeal was 1 April 2023.

10. 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

11. The appellant's representative had contended that the appeal property's rateable value was over-assessed at £36/m^2 and proposed that it should be reduced to £27.50/m^2 based on the appeal property's rent. This would reduce the RV to £62,000 with effect from 1 April 2023.

12. He had stated that the appeal property was held under a nil increase rent review effective 1 August 2020 of £58,950 per annum. He had analysed this to £25.98/m^2. As the rent was only 7 months prior to the AVD he considered this to be strong evidence.

13. The VO's representative stated that he put little weight on the appeal property rent because it was a nil increase rent review.

14. The panel considered this evidence in light of the *Lotus v Delta* case and noted that the rent on the appeal property was agreed seven months prior to the AVD and was not an open market rent. The panel found that it was right to be considered but its persuasiveness was reduced when the other local rental evidence was reviewed.

15. The appellant's representative had submitted just the one property for comparison, Unit 9 Pineapple Park, Road One, Industrial Estate, Winsford, however, the panel was informed by the respondent's representative that this had been withdrawn from the evidence submission prior to the hearing.

16. The valuation officer's representative stated that this property was, in fact, not comparable anyway as it was 440.80m^2 TSA, a fifth of the size of the appeal property at 2,212.83m^2 TSA.

17. The panel referred to the properties submitted as comparable by the VO's representative.

18. Units 8 and 9, Nat Lane Business Park were 1,816.72m^2 TSA and therefore similar in size to the appeal property and in the same CW7 3 Post code area. It was let for £72,842 per annum on a new lease for five years on 1 March 2021, just one month prior to the AVD and

the rent analysed to £36.51/m^2. The panel found that this was compelling evidence in support of the appeal property's current valuation.

19. Units 1 and 15, Premier Park 35, Road One was larger than the appeal property at 2,614.22m^2 TSA and on the same estate. It was let for £94,289 on a five year lease renewal from 1 December 2020, just four months prior to the AVD and the rent analysed to £36.07/m^2. The panel found that it was good evidence but gave it less weight than Units 8 and 9, Nat Lane Business Park as it was a lease renewal.

20. Unit 6 Smokehall Lane was very similar in size to the appeal property at 2,474.86m^2 TSA and was let for £119,880 on the AVD of 1 April 2021 and the rent analysed to £50.86/m^2. The panel noted that the appellant's representative had stated that this was let on a verbal agreement and therefore of little weight, however, the VO's representative referred to the Form of Return where there was no mention of a verbal agreement. The panel found that this was also very good evidence supporting the appeal property's current valuation.

21. The respondent's representative had stated that Units 8 and 9 and Unit 6 were not on the same estate as the appeal property and slightly older but had been submitted as there was a general lack of rental evidence in the area.

22. The panel noted that both properties were still useful as comparables as they were built in the 1980's and were only half a mile from the appeal property.

23. The panel noted that the appellant's representative had only submitted the appeal property's rental evidence and found that this was not strong evidence for a reduction in the rate to be applied to the appeal property.

24. However, the panel found that sufficient evidence had been provided to show that the valuation of the appeal property was reasonable and supported by the rental evidence of other comparable properties in the locality.

Decision

25. In view of the above findings and conclusions, the Tribunal is satisfied that the appeal property is correctly valued at £81,500 RV with effect from 1 April 2023.

26. The appeal is therefore dismissed.

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/.

Mrs S Patel, Senior Member (Chair)
Dr S Penni, Senior Member
29 January 2026

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 29 January 2026