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

Case No: CHG101260955

Sitting remotely using
Microsoft Teams on
16 September 2026

Date: 13 October 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Lotus and Delta v Culverwell (VO) and Leicester City Council [1976] RA 141 — Workshop and premises — main space price — appeal allowed

Before:

MS A VERMA
MRS AE FIELDER

Between:

BUFAB (UK) LIMITED **Appellant**

- and -

ANDREW MOULAND
(VALUATION OFFICER) **Respondent**

Regarding:

BUFAB UK LTD, LINCOLN ROAD, HIGH WYCOMBE HP12 3RQ
(the "subject property")

Mr Andrew Hair for **Ryan Property Tax Services** for the **Appellant**
Mrs Philipa Rowntree for the **Respondent**

DECISION AND STATEMENT OF REASONS

© CROWN COPYRIGHT 2026

DECISION

1. The appeal is allowed.

2. The Tribunal finds the unadjusted main space price should be reduced to £60/m^2. The resultant rateable value (RV) was £128,000 effective from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. The appellant had made a challenge against the accuracy of the compiled list assessment in the 2023 Rating List, by way of a proposal that he served on the Valuation Officer (VO) on 20 August 2024. After considering the proposal and evidence submitted during the challenge period, the VO decided that the proposal was not well founded. A decision notice to this effect was served on the appellant on 16 January 2026. His representatives then appealed the VO's decision to the Tribunal on 15 April 2026, on the grounds that the current valuation for the hereditament was not reasonable, under regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009.

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

Background

5. The subject property was a Workshop and Premises with an agreed total area of 2,131.63m². The RV was £133,000 and had been valued based on an unadjusted main space price of £60/m². Mr Hair was seeking a RV of £122,000 based on the same main space price, but he was seeking an adjustment in respect of the additional hard surfaced land. That issue was resolved, however, the VO decided that the main space price should be increased to £75/m² and increased the RV to £158,000 effective from 16 January 2026

6. The subject property had been built in the 1950s/1960s. The VO alleged that the subject property had been refurbished and was more akin to a 1980s building. The VO had moved the subject property from scheme number 613242 to 613505.

7. The evidence bundles before the panel comprised all of the evidence disclosed and exchanged during challenge which included the VO's comparable assessments, skeleton arguments, an external photograph of the subject property and Mr Hair's revised valuation.

8. As Mr Hair appeared on behalf of the appellant as both advocate and expert witness, the clerk asked 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) dated 3 August 2018.

9. He declared that he was instructed under a success fee arrangement. However, Mr Hair confirmed that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this, as well as the requirements of his professional body, regardless of whether or not the evidence supported the client's case.

10. The panel accepted this expert witness evidence on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions - general) of the Procedure regulations[1] and is 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).

11. Mrs Rowntree confirmed that she was representing the VO as advocate and expert witness. She was not on a contingency fee and confirmed her first duty was to the Tribunal.

12. For 2023 rating list appeals the Antecedent Valuation Date (AVD) is 1 April 2021. The material date for the subject property was 1 April 2023.

Preliminary issue

13. During the hearing, Mr Hair asked to provide some internal photographs of the subject property. Mrs Rowntree did not object to this. There was a short adjournment whilst the photographs were distributed to the panel and for them to be viewed.

Relevant Law

14. The term 'rateable value' is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended) (LGFA 1988):

> "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; and
>
> 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".

Discussion

15. In the case under consideration, the panel had analysed the competing evidence having regard to the authoritative guidance in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA141 dated 20 May 1976. The rent on the subject property is considered to be the correct starting point but, where available, rents on similar properties are also to be taken into account. The assessments on other comparable properties may also be relevant. All of the evidence can then be weighted.

[1] The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 [SI 2009 No2269]

16. In terms of rental evidence, the passing rent for the subject property was £160,783 effective from September 2020 which had been analysed to £75/m^2 by Mr Hair.

17. The VO had contended that the subject property was let under a special purchaser transaction and the rent was not an open market transaction, although the VO provided one comparable property, Greens Printing Services. The rent was £165,000 which supported the rent for the subject property, the panel also noted that it was in the 2023 rating list at £60/m^2.

18. However, whilst Mr Hair accepted that the subject property was leased from the same landlord that it already rented property from, which helped negotiations and any issues. However, it was accepted that the lease was outside of the Landlord and Tenancy Act 1954.

19. Prior to the hearing, the clerk referred the parties to the Upper Tribunal judgment of *Saintta Global Lawyers (UK) Limited v Rickets* [2021] UKUT 0242 (LC) dated 8 September 2021 in which less weight was applied to the rent. [21] of that judgment states:

> "In this case, two factors might call into question its robustness in the light of the hypothetical tenancy we are required to assume. The first is the contracted-out status of the lease".

20. As the Upper Tribunal doubted the reliability of a rent which was outside the Landlord and Tenancy Act 1954, the panel also applied less weight to Mrs Rowntree's argument that being outside of the Landlord and Tenancy Act 1954 did not affect the rent. Therefore, the panel applied less weight to the rent for the subject property.

21. Turning to Mrs Rowntree's contention that the subject property was more akin to a 1980's building as a result of refurbishment, the panel noted that it was mainly cosmetic works such as replacing some of the windows and the loading bay doors and external improvements. The panel applied significant weight to Mr Hair's argument that it was still a 1950's construction and the photographs demonstrated this. There had not been any planning permission or building control notifications presented to the panel which suggested that there was no electrical works or that any reconstruction works had been undertaken. Furthermore, no schedule of works had been presented to demonstrate the extent of any refurbishment works that would justify the increase from a 1950s to a 1980s construction.

22. The panel was also disappointed that although Mrs Rowntree had viewed the subject property externally, she had not undertaken an internal inspection.

23. Given the above and the lack of any substantial evidence presented by the VO, to prove that the subject property had been placed in the correct scheme or that it should be in the rating list with a main space price of £75/m². The panel applied significant weight to Mr Hair's argument that the subject property was still a 1950's construction and the photographs provided by Mr Hair also supported this.

24. It was therefore satisfied that the main space price should be reduced back to £60/m² as it was, at the start of the rating list. The main space price of £60/m² was supported by the VO's comparable properties, such as Greens Printing Services and Hampden Building. Hampden Building was a built in the late 1960s and it had been agreed at £60/m².

Conclusion

25. In view of the above findings and conclusions, the Tribunal is satisfied that the main space price for the subject property should be £60/m² in line with the VO's comparable properties, with the resultant RV of £128,000 rounded down. The appeal was therefore allowed in full.

26. The revised valuation is as follows:

Floor	Description	Area	Rate/£	Value £
Ground	Office	43.59	66.00	2,877
Ground	Office	11.30	66.00	746
Ground	Office	57.35	79.27	4,542
Ground	Reception/Entrance	13.49	72.00	971
Ground	Mess/Staff Room	19.55	66.00	1,290
Ground	Kitchen	3.78	72.00	272
Ground	Office	2.25	66.00	149
Ground	Warehouse	876.03	60.00	52,562
Ground	Warehouse	928.53	58.50	54,319
First	Office	135.03	72.00	9,722
Mezzanine	Internal storage	40.73	30.00	1,222
			total	128,672
	Hard surfaced land	517	12.00	6,204
			Sub total	134,876
	Less allowance for access		5%	6,743
			Sub total	128,133
			Rateable value say	128,000

Order

27. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders the Valuation Officer to reduce the entry in the rating list to rateable value £128,000 with effect from 1 April 2023.

28. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

29. As the grounds of the appeal have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision.

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) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was 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/.

Ms A Verma, Presiding Senior Member
Mrs AE Fielder, Senior Member
13 October 2026

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 13 October 2026