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

Case No: CHG101262460

Sitting remotely using Microsoft Teams on 12 June 2026

Date: 9 July 2026

**SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988**

*2023 rating list appeal; Local Government Finance Act 1988; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141; £ per m$^2$ in dispute; Uplift of 5% for quality disputed. Appeal dismissed.*

**Before:**

**MR C BUSST**
**MRS L HAYHURST**

**Between:**

**CRANSWICK PLC** **Appellant**

**- and -**

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

**Regarding:**

**CRANSWICK CONTINENTAL FOODS, ROACH BANK ROAD, BURY BL9 8RQ**
(the “subject property”)

**Appearances:**
**Mr Charlie Diamond of Ryan Property Tax Services Ltd, representing the Appellant**
**Mrs Anne Robert, representing the Respondent**

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**DECISION AND STATEMENT OF REASONS**

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## DECISION

1. The appeal is dismissed.

2. The panel made no change to the rateable value (RV) of the subject property, which remained at £930,000 with effect from 1 April 2023.

## STATEMENT OF REASONS

### Introduction

3. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.

4. The subject property is entered into the 2023 rating list as a “factory and premises”. It is a purpose built food processing facility covering 16,108.69m$^2$. There is, in addition, a total of 5,586.3m$^2$ hard fenced land. None of these factual matters were in dispute. The RV is £930,000, which is based upon £43.94 per m$^2$ which the Respondent has uplifted by 5% to reflect its quality.

5. A Challenge was submitted to the Respondent in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 on the grounds the RV is unreasonable and should be reduced to £890,000 (which disapplies the 5% uplift). The Respondent considered the Challenge and determined that it was not well-founded. A decision to this effect was issued, to be followed by an appeal to the Tribunal.

6. Mr Diamond appeared on behalf of the Appellant and Mrs Roberts appeared on behalf of the Respondent, both as advocates and expert witnesses. Mr Diamond declared that he was representing the Appellant on a contingency fee basis and both parties accepted that, when presenting evidence as expert witnesses, their duty was to the Tribunal irrespective of whether their evidence supported their arguments. Mindful of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT (LC), 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 Tribunal’s 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). It was therefore appropriate for the panel to consider the expert evidence and assess what weight, if any, to give it in the context of the issues before it.

### Relevant Law

7. The subject property must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). The assumptions are well known to the parties and so it is not considered necessary to set them out in this decision and statement of reasons. The date of the hypothetical rent is 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality is to be taken as 1 April 2023.

8. The leading judgment in the Lands Tribunal case of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 set out the six propositions to have regard to when considering the weighting of evidence and expert opinion. As with the aforementioned

legislation, these propositions are well known to the parties representatives and so the panel did not consider it necessary to set them out in this decision and statement of reasons either.

**Discussion**

9. The subject property is valued at a base rate of £43.94 per $m^2$with a 5% uplift for "Quality – Pilsworth Estate under the 2023 rating list". The only matter for the panel to determine was the uplift of 5%.

10. The starting point is the passing rent in respect of the subject property. However, none was available because the Appellant is the freehold owner of it.

11. Mr Diamond argued there that no uplift had been made in respect of the subject property's entry in the 2017 rating list and that none was supported as far as the 2023 rating list is concerned. Mr Diamond added that the adjustment appears somewhat arbitrary and is not supported with any direct rental evidence.

12. Mr Diamond referred the panel to a property on Roach Bank Road (6,152.98$m^2$ with a RV of £267,500), occupied by Multiwood Products Ltd. This has a survey unit relating to a 2016 section which is not subject to a 5% quality adjustment despite its value being derived from the same valuation scheme. Contextual reference was also made to Unit 3 Pilsworth Industrial Estate which was occupied by L'Oreal (8,092.75$m^2$ with a RV of £422,500) and Gateway House, Pilsworth Industrial Estate (7,890.90$m^2$ with a RV of £330,000). Mr Diamond also argued that any adjustment to reflect quality was already accounted for, and so the 5% uplift is double counting.

13. Mrs Roberts explained that whilst the subject property was included within a valuation scheme in respect of industrial properties in Bury which had been built from 2010 onwards, this was merely a method of grouping broadly similar properties into a single scheme. However, it nevertheless was the case that each property is assessed upon its individual merits. Mrs Roberts emphasised the fact the subject property is a substantial purpose built food processing facility which is the only one of its type, quality and size in the locality. Others in the locality are generally older, smaller and/or of less quality. Mrs Roberts also highlighted the location of the subject property which gave it excellent motorway access. Therefore, the 5% uplift was justified.

14. Referring to the Multiwood property, Mrs Roberts explained that it was adjacent to the subject property and, after been built in the 1970's, had been extended on two separate occasions. In light of this, the original build was valued at £39 per $m^2$ and the later extensions at £42.50 per $m^2$ and £49 per $m^2$ respectively. Mrs Roberts added that Gateway House was both smaller and older than the subject property and had been assessed at £39 per $m^2$. Turning to Unit 3 Pilsworth Industrial Estate, Mrs Roberts noted that this smaller property had been valued at £42.50 per $m^2$ with a 5% uplift to reflect its quality, thereby supporting and reflecting the quality and location at Pilsworth.

15. Mrs Roberts acknowledged that no uplift had been made to the 2017 rating list entry for the subject property. However, there had been a post-covid demand for quality units in the locality. Whilst Mr Diamond agreed there had been a post-covid demand, he remained of the view that the uplift was unreasonable.

## Conclusion

16. In appeals of this nature, it is for the Appellant (and/or the representative) to persuade the panel that the RV attributed to a property is unreasonable. However, as far as the subject property was concerned, the panel found no compelling evidence to show that this was the case.

17. The subject property is superior in terms of its age, quality and location for which a hypothetical tenant would be prepared to pay a premium. Accordingly, the uplift of 5% was found to be reasonable.

18. The appeal is therefore dismissed.

## Right of further appeal

19. 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.

20. 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 C Busst (Senior Member and Chair)
Mrs L Hayhurst (Senior Member)

Mr A Johnson
Clerk to the Tribunal

**Date issued to the parties:** 9 July 2026