



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

Case No: CHG101263321

Sitting remotely using
Microsoft Teams on
20 July 2026

Date: 7 August 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 Rating List Appeal; Warehouse and premises; tone of the valuation list in the locality; rental evidence; settlement evidence; appeal: dismissed.

Before:

**MS LS MARSHALL
MR A HETHERTON**

Between:

ALAN SYMONDS COMPANY LIMITED

Appellant

- and -

**KAREN GILES
(VALUATION OFFICER)**

Respondent

Regarding:

**WESTMINSTER HOUSE, BAKEWELL ROAD, ORTON SOUTHGATE,
PETERBOROUGH PE2 6XD
(the “appeal property”)**

Ms C Taylor from Ryan Property Tax Services UK (Appellant’s Representative)
Ms A Przyborski (Respondent’s Representative)

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is dismissed.
2. The panel confirmed the rateable value (RV) £102,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. The challenge proposal was submitted by the appellant's representative and was received by the Valuation Officer (VO) on 29 August 2024. It had been made on the grounds that the RV shown in the rating list of £102,000 on 1 April 2023 was inaccurate. A revised RV of £93,500 was proposed with effect from 1 April 2023, based upon a reduced unadjusted rate from £60/m² to £55/m². The VO issued a challenge case decision notice on 21 November 2025 stating that the proposal was not well founded.
4. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was lodged by the appellant's representative on behalf of the appellant and received by the Tribunal on 12 February 2026.
5. Both Ms Taylor and Ms Przyborski appeared before the panel in the role of an advocate.
6. This statement of reasons is not and does not purport to be a full verbatim record of the proceedings.

Background

7. The appeal property was a steel portal frame warehouse built in 2005. It had a total significant area of 1581.88m². It was situated on the Orton Southgate industrial estate in Peterborough.
8. It had been valued in the 2017 rating list at £42.67/m², increasing to £60/m² in the 2023 rating list. It had been valued on scheme 584044 which is quite a small scheme predominately covering the Culley Court development. The largest assessment in the scheme has a total area of 4,654m² and it had an adopted rate of £50/m². The next unit is 3,478/m² in size and had been valued at £55/m².

Relevant Law

9. The issue before the panel was to determine the correct valuation for the subject property with effect from 1 April 2023. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021.
10. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992/556) as amended. In respect of the subject appeal, the material day is 1 April 2023.

11. 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 (see paragraph 2(1) of Schedule 6 of the Local Government Finance Act 1988).

Discussion

12. Ms Taylor confirmed that the appeal property had been let on a connected party rent and was therefore of little use when determining what the rateable value should be.
13. Therefore, she turned to settlement evidence of units of a similar size, but between five to fifteen years older units in Fengate which was located close to Orton. There were five properties that had all been agreed at £50/m². Taking account the difference in age, Ms Taylor considered £55/m² to be reasonable for the appeal property.
14. There were also two settlements within Orton itself that demonstrated a tone less than £60/m². These were Caprari House at £48.51/m² which was similar in size at 1400m². However, it was built in 1993 and therefore 12 years older than the appeal property. Unit 1 The Links at £50/m². It was the same age as the appeal property but was larger at 5000m² compared to 1500m² for the appeal property.
15. Ms Taylor referred to two rents that occurred at the same time. PA Packaging Solutions Ltd was situated in Fengate. The rent was agreed in June 2022 which devalued to £51.78/m². The VO had analysed it to a similar value of £50.54/m². It was built in 1988 and had an area of 1357.78m². Unit 4, A1 Parkway was situated in Orton. It was similar in size at 1117.31m² and was slightly newer having been built in 1992. It was let in June 2022 and had analysed to £47.73/m² by Ms Taylor and £47.20/m² by the VO. These two rents occurred at the same time on properties of a similar age and size. Ms Taylor stated that they demonstrated that Fengate was not inferior to Orton.
16. Turning to the rental evidence in Orton, Ms Taylor referred to three rents. These were; 28 Manasty Road which was let on 21 December 2021, close to the AVD. It was a slightly smaller unit at 961.25m² and had analysed by both parties to £46.15/m². However, it was older having been built in 1985. 20-30 Stapledon Road was let from 1 October 2020. It was a 1980's unit that was significantly smaller than the appeal property at 609.66m². It was analysed by the appellant's representative at £44.25/m² compared to the VO's analysis of £30.44/m². Finally, Unit 4, A1 Parkway which was let from 1 June 2022. It measured 1117.31m² and was a 1992 build. It had been analysed by Ms Taylor at £47.73/m² compared to the VO at £47.20/m².
17. Ms Taylor turned to the rental evidence provided by the VO at 17 Culley Court and 130 Culley Court. She argued that Culley Court was not similar to the appeal property. The appeal property was an independent industrial unit whereas Culley Court was a cluster of industrial units that were built at the same time and have a different look, being more of a starter type of unit. Furthermore, 130 Culley Court had rent between connected parties and therefore little weight should be given. She had also applied little weight to 35 Manasty Road as the rent was from 2018.
18. In response the VO confirmed that the agreed cases on Fengate industrial estate reduced the basic price adopted from £53/m² to £50/m². These assessments generally relate to units that were built in the 1990's, compared to the appeal property built in 2005.

19. The VO stated that Culley Court was on the same road as the appeal property. She considered the best rental evidence was 130 Culley Court which was the same as the appeal property and larger. The rent was agreed nine months prior to the AVD which analysed to £61.06/m² supporting the current tone. 17 Culley Court was only two years newer than the appeal property and was smaller. The rent was agreed two months prior to the AVD, but it needed to be adjusted to account for a capital sum paid by the tenant. The VO had analysed this rent to £73.93/m².
20. The burden rests upon the appellant to demonstrate that the assessment appearing in the rating list is inaccurate. Having carefully considered all the evidence and submissions presented by both parties, the panel is not satisfied that the appellant has discharged that burden.
21. The appellant's case relied primarily upon settlement evidence and rental evidence relating to properties at Fengate and elsewhere within Orton. Whilst the panel accepts that several of those properties were valued or settled at levels around £50/m², the majority were significantly older than the appeal property, having been constructed during the 1980s and early 1990s. The appeal property was built in 2005 and therefore benefits from a superior specification, design and overall modernity when compared with much of the appellant's evidence.
22. The panel accepts that age and specification are important valuation considerations. Whilst Ms Taylor contended that an adjusted rate of £55/m² adequately reflected the differences between the appeal property and the older comparable evidence, the panel was not provided with sufficiently persuasive valuation evidence to demonstrate why the applied tone of £60/m² was excessive.
23. The rental evidence relied upon by the appellant generally related to older properties and, in some instances, smaller units. The panel accepts the VO's submission that the agreed assessments at Fengate were predominantly in respect of buildings dating from the 1990s and therefore are not directly comparable with the appeal property. Whilst the panel does not conclude that Fengate is necessarily an inferior location, it is not persuaded that the evidence from that locality demonstrates that a reduction in the assessment is required.
24. The panel has also considered the settlement cases relied upon by the appellant. However, those hereditaments either differed materially in age or size from the appeal property. The panel therefore considers that they provide only limited support for the appellant's proposed valuation.
25. Taking all the evidence into account, the panel finds that the appellant's evidence does not establish that the adopted rate of £60/m² is incorrect. Standing back and considering the evidence as a whole, the panel is satisfied that the existing assessment produces a fair and reasonable rateable value as at the AVD.

Disposal

26. In view of the above findings, the panel concluded that it had not been demonstrated that the present £102,000 with effect from 1 April 2023 was unreasonable and therefore the appeal was 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/.

Ms LS Marshall, Senior Member (Chair)
Mr A Hetherington, Senior Member
18 August 2026

Miss K Hendry
Clerk to the Tribunal

Date issued to the parties: 18 August 2026