



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

Case No: CHG101267671

Sitting remotely using
Microsoft Teams on
9 September 2026

Date: 21 September 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — 2023 rating list appeal; Warehouse and premises; End Allowance for split site; assessment of comparable properties; Appeal allowed.

Before:

**MR K HIGGINS
MRS L HAYHURST**

Between:

WHISPER INTERNATIONAL (2007) LIMITED

Appellant

- and -

**AMANDA HITCHINGS
(VALUATION OFFICER)**

Respondent

Regarding:

**UNITS 4-7, DEANS TRADING ESTATE, MANCHESTER, M27 0JF
(the "appeal property")**

Mr O Scorer from Ryan Property Tax Services UK (Appellant's Representative)
Mr M Goldman (Respondent's Representative)

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed.
2. The Tribunal finds that the current assessment of £121,000 Rateable Value (RV), with effect from 21 June 2023 was unreasonable.
3. The panel reduced the assessment to £115,000 RV with effect from 21 June 2023

STATEMENT OF REASONS

Introduction

4. The challenge proposal was submitted by the appellant's representative and was received by the Valuation Officer (VO) on 11 September 2024. It had been made on the grounds that the RV shown in the rating list of £121,000 on 21 June 2023 was inaccurate. A revised RV of £115,000 was proposed with effect from 21 June 2023. The VO issued a decision notice on 17 December 2025 stating the proposal was not well founded.
5. 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 26 March 2026.
6. Mr Scorer appeared on behalf of the appellant as both advocate and expert witness and declared that he was employed on a contingency fee basis. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), Mr Scorer understood and accepted that his duty is to the Tribunal in giving his evidence and he will comply with this as well as the requirements of his professional body regardless of whether or not the evidence supports his client's case.
7. 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 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).
8. The panel hearing the evidence considered the "expert" evidence and assessed what weight, if any, it should give to it in the context of the matters in issue before it.
9. Mr Goldman was representing the VO in the role of advocate and expert witness.
10. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Relevant Law

11. The term 'rateable value' as defined in paragraph 2(1), Schedule 6 to the Local Government Finance Act 1988 (as amended):

“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;

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.

12. 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.

Discussion

13. The issue in dispute was whether an appropriate end allowance should be warranted due to the split / divided nature of the appeal property. The appellant was seeking an allowance of 5%.
14. Mr Scorer explained that the appeal property comprised of four merged industrial units with solid internal dividing walls and limited interconnectivity. Units 6 and 7 were connected via a small opening in the dividing wall. However, there was no internal access from unit 6 to unit 5 or from unit 5 to unit 4. As a result, the movement of staff and goods between the units had to occur externally. Mr Scorer argued that this created an operational inefficiency compared to open plan units of a similar size. To support his argument, he referred to three comparable properties that were similarly disadvantaged and had an end allowance applied.
15. He held the strongest comparable to be Units K1-K2, Lyntown Trading Estate. A 5% layout allowance had been applied. This property was similar to the appeal property, there was three adjoining units merged as one. There was only internal access via two of the units. The next comparable was S&B Ltd, Wheatsheaf Industrial Estate and Air Handlers Northern Ltd Bute Street. These two units were different from the appeal property as the units were not contiguous. Both had two units situated opposite each other, with S&B’s two units being separated by a road. However, Mr Scorer considered them to be comparable as you had to leave one unit externally to access the other.
16. In response the VO argued that an end allowance should not be applied just because other units have one. The granting of an end allowance will depend on the particular facts affecting any property.
17. The VO stated that the assessment originally comprised of two merged post war industrial units, units 6 and 7. There was a partial access between these units and there were not any allowances previously applied. The assessment was later merged to four units. The VO argued that such configurations were not uncommon and may actually be advantageous to the market by providing operational flexibility.

18. The VO did not consider that any evidence had been provided to justify an allowance. Units K1-K2 were newer units valued at £44 unadjusted rate. He stated that if the same rate was applied minus 5% allowance, the appeal property appeared undervalued and this comparable did not therefore support the appellant's case. S&B was entirely different as it had split site across an estate road. The units at Air Handlers were also not adjoined and differ materially from the appeal property.

Conclusion

19. The panel carefully considered the submissions and evidence provided by both parties. The issue to be determined was whether the physical layout of the appeal property gave rise to a disadvantage such as to justify the application of an end allowance and, if so, the appropriate amount of that allowance.
20. The panel accepted the appellant's evidence that the appeal property comprises four formerly separate industrial units which, although merged for rating purposes, retain substantial internal dividing walls. The evidence demonstrated that there is only limited internal access between units 6 and 7 and no internal access between units 6 and 5 or between units 5 and 4. Consequently, movement of personnel, stock and equipment between significant parts of the hereditament must take place externally. The panel had regard to the photographs provided by the appellant. The reception was situated outside of unit 6 meaning the movement of any goods and people from unit 7 and 6 to units 5 and 4 had to go past the reception. The panel also noted that the site was shared with other units and the movement of goods from one unit to another was over a shared yard.
21. The panel found that this arrangement created an operational disadvantage when compared with a more conventional open-plan industrial unit of similar overall size. Whilst the panel accepted the VO's submission that such configurations are not uncommon and may offer some operational flexibility, the lack of internal interconnectivity inevitably restricts the efficient use of the hereditament as a single occupational unit. The panel accepted the VO's submissions that separate non-interconnected premises were not uncommon and are an advantage for some business types, but considered that an open plan would more normally appeal to a wider range of operators owing to increased flexibility and as goods, materials, and people can move internally. The panel accepted the hereditament's particular layout restricted general flexibility and the need to move goods between the constituent units through an area also used by other occupiers further reduced the operational efficiency of the appeal property.
22. The panel has considered the comparable evidence relied upon by the appellant. The panel considered that Units K1-K2, Lyntown Trading Estate provided useful support for the proposition that an allowance may be appropriate where a merged industrial hereditament suffers from limitations arising from its internal layout and restricted access between constituent parts. Whilst the panel acknowledges the VO's comments regarding differences in age and tone, those factors do not diminish the relevance of the comparable in demonstrating market recognition of a layout disadvantage.
23. The panel placed less weight upon the examples of S&B Ltd, Wheatsheaf Industrial Estate and Air Handlers Northern Ltd, Bute Street, as those properties comprise non-contiguous units and therefore differ materially from the appeal property. Nevertheless, they provide some evidence that the need to move externally between operational areas is regarded as disadvantageous within the market.

24. The panel did not accept the VO's contention that the absence of an allowance when units 6 and 7 were previously assessed together is determinative of the present appeal. The appeal property must be considered in its current configuration. The merger of four units has resulted in a hereditament with significant physical divisions and limited internal connectivity which the panel is satisfied adversely affects its overall utility.
25. Taking all the evidence into account, the panel found that the split and divided nature of the appeal property is a factor which would be reflected in the rental market and warrants an adjustment to the valuation. The panel considered that the allowance sought by the appellant is reasonable and proportionate to the disadvantage identified and, having regard to the similar disadvantage evidenced in Units K1-K2, was appropriate.
26. Accordingly, the panel determines that an end allowance of 5% should be applied to reflect the layout disadvantage arising from the divided configuration of the appeal property.
27. The rateable value was amended as:

UAR						£315.00
Line	Floor	Description	Area (m ²)	Relativity	Price (£/m ²)	Value(£)
1	Ground	Warehouse	696.8	0.975	£36.08	£25,137
2	Ground	Internal Storage	85.8	0.975	£36.08	£3,095
3	First	Office	85.8	1.287	£47.62	£4,086
4	Ground	Warehouse	360.34	0.975	£36.08	£12,999
5	Ground	Office	85.46	1.32	£48.84	£4,174
6	First	Office	85.46	1.32	£48.84	£4,174
7	Ground	Warehouse	747.98	0.975	£36.08	£26,983
8	Ground	Office	133.88	1.2	£44.40	£5,944
9	First	Office	133.88	1.2	£44.40	£5,944
10	Ground	Warehouse	724.81	0.975	£36.08	£26,148
11	Ground	Office	59.66	1.2	£44.40	£2,649
Total			3199.87		Subtotal	£121,333
End Allowance Description						Value(£)
Split divide/Layout					-5.00%	-£6,067
Total Value						£115,267
Rateable Value						£115,000

28. In view of the above findings, the panel held that applying the unadjusted rate in full was excessive and an allowance of 5% should be allowed giving a revised RV of £115,000 with effect from 21 June 2023.
29. The appeal is therefore allowed.
30. 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 amend the entry in the rating list to show a revised assessment of £115,000 RV for the appeal property, with effect from 21 June 2023.
31. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.
32. The appellant is also entitled to a full refund of the fee paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended) provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

33. 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.
34. 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 K Higgins, Senior Member (Chair)
Mrs L Hayhurst, Member
7 October 2026

Miss K Hendry
Clerk to the Tribunal

Date issued to the parties: 7 October 2026