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

Case No: CHG101269427

Sitting remotely using Microsoft Teams on 17 June 2026

Date: 14 July 2026

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

*RATING — Local Government Finance Act 1988 — Non-Domestic Rating Appeals; 2023 Rating List; Car Showroom and Premises; comparable evidence; appeal allowed in part.*

**Before:**

**MS T SHAAH**
**MRS AE FIELDER**

**Between:**

**CHARTERS OF ALDERSHOT LIMITED** **Appellant**

**- and -**

**ANDREW MOULAND (VALUATION OFFICER)** **Respondent**

**Regarding:**

**191 HIGH STREET, ALDERSHOT, GU11 1TS**
(the "subject property")

**Mr C Cates,** from Ryan Property Tax Services representing the Appellant
**Mr S Forbes,** representative for the Respondent

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**DECISION AND STATEMENT OF REASONS**

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**DECISION**

1. The appeal is allowed-in-part.

2. The Tribunal finds that the existing assessment for the subject property was excessive, reducing it from £57,000 rateable value (RV) to £49,500, effective from 1 April 2023.

**STATEMENT OF REASONS**

**Introduction**

3. This was a 2023 Rating List appeal. The subject hereditament had been entered into the 2023 Rating List as 'Car Showroom and Premises' at an RV of £57,000 with effect from 1 April 2023. This was based on an unadjusted base rate (UAR) of £200/m$^2$.

4. The appellants' challenge to the Valuation Officer (VO) was made on 16 July 2024, with the Valuation Officer's decision issued on 9 December 2025. The appeal to this Tribunal was made on 13 January 2026.

5. Both professional representatives appeared in a dual role as advocate and expert witness. Mr Cates, stated that he was representing the appellant primarily as advocate, having taken on this appeal from a colleague whilst also confirming that he was employed on a conditional success-related fee basis.

6. Both representatives declared that they understood and fully accepted that their duty was to the Tribunal in giving evidence and that they would comply with this as well as the requirements of their professional body, regardless of whether or not the evidence supported the client's case.

7. The panel accepted this 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). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

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

**Background**

9. The subject property is a car showroom and premises. According to the respondent it is located on a prominent high street position within Aldershot town centre, benefitting from good visibility and accessibility. It comprises a modern showroom area with extensive glazed frontage, ancillary office accommodation, and associated display forecourt. The total internal area is approximately 252.62 m², with additional external parking provision.

10. The appellant sought a reduction in the RV of the subject property to £57,000, on the basis that the unadjusted base rate of £200/m$^2$ was excessive and that it should be reduced to £115/m$^2$.

11. The evidence before the panel comprised of the information disclosed and exchanged during the challenge process. The submissions included, the parties' arguments, comparable rental and assessment property evidence, and a copy of the current and the proposed valuations.

**Preliminary issue**

12. On 15 June 2026, the clerk and Mr Cates received an email from Mr Forbes which included copies of two previous Valuation Tribunal decisions in respect of car showrooms in Brighton and Hook. In response, Mr Cates sent emails to the clerk and Mr Forbes, with his email dated 16 June 2026 providing information about apparent definitions used by the Valuation Officer regarding fit out rates, and his email dated 17 June 2026 providing images of the car showroom in Hook, the subject property in one of the previous Valuation Tribunal decisions submitted by Mr Forbes.

13. At the hearing Mr Cates confirmed that he had no objections to the inclusion of the two previous Valuation Tribunal decisions provided by Mr Forbes on 15 June 2026, adding that his email responses were sent to aid and assist the panel when having regard to these two decisions. Mr Forbes stated that he had no particular issue with the emails sent by Mr Cates however he wished to point out that in some previous hearings where he had represented the VO, panels had not accepted any further information or evidence, further to the receipt of Valuation Tribunal decisions. Mr Forbes stated that he was not prejudiced in any way by the contents of the emails sent by Mr Cates, reiterating what his previous experience was.

14. The panel found there to be no serious or significant breach, with there being no apparent disadvantage to either party, and therefore it was decided that it was fair and reasonable for the emails submitted by both parties to be included as part of the appeal.

**Relevant Law**

15. When arriving at its decision, the Tribunal is governed by rating legislation laid down by Parliament. Schedule 6 to the Local Government Finance Act 1988, as amended by section 1(2) of the Rating (Valuation) Act 1999, defines the Rateable Value of a non-domestic property as the amount equal to the rent at which it is estimated the property might reasonably be expected to let on a year to year basis 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 the 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.

16. 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, in accordance with the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No. 832). In respect of this appeal the material day is 1 April 2023.

**Discussion**

17. The burden upon the appellant is to demonstrate that the rateable value appearing in the rating list is incorrect. In reaching its decision, careful consideration has been given to all the documentary and oral evidence before the Tribunal, including the submissions of both representatives, the rental evidence, the assessment evidence and the statutory valuation assumptions.

18. It was accepted that the subject property occupies a prominent position within Aldershot and was purpose-built for motor vehicle sales. However, the appellant's contention was also accepted that the hereditament differs materially from many of the larger main dealer properties relied upon by the respondent. The evidence demonstrated that the property principally comprises a showroom and office accommodation and lacks a number of facilities commonly associated with full main dealer operations, including workshop, servicing, MOT and valet facilities.

19. The panel was not persuaded that all car showroom properties valued at an unadjusted base rate of £200/m² were directly comparable with the subject property. Whilst the respondent explained the VO's valuation scheme and classification methodology, several of the assessment comparisons relied upon were significantly larger properties located outside Aldershot and offered a broader range of facilities.

20. Limited weight was attached to the seven comparable assessments relied upon by the respondent. Save for one property in Aldershot, the assessments were drawn from locations including Farnborough, Lyndhurst, Winchester and Fareham. Whilst these assessments assisted in understanding the VO's valuation approach, they provided only limited evidence that the subject property itself should properly be valued at £200/m².

21. Careful consideration was given to the rental evidence presented by both parties. Rental evidence is generally amongst the best evidence of value where it can be shown to be reliable and relevant to the statutory hypothesis.

22. The rent passing on the subject property was regarded as evidence of value that could not be disregarded. Although the respondent correctly noted that the 2022 agreement arose from a lease renewal rather than a completely new letting, the transaction nevertheless occurred between unrelated parties and therefore retained evidential weight.

23. Particular note was taken of the appellant's evidence that the agreed rent effective from 2022 remained at approximately £38,913 per annum, analysing at around £128/m². The absence of any increase at review was considered indicative of the market's perception of the property and undermined the proposition that it should be valued at the higher levels contended for by the respondent.

24. Consideration was also given to the evidence relating to 252 Ash Road, Aldershot. Whilst the appeal concerning that property remains undetermined and no weight was attached to discussions between the parties regarding any potential agreement, the letting itself constituted a genuine market transaction occurring close to the antecedent valuation date.

25. The analysed rent for 252 Ash Road was shown to be approximately £117/m². The appellant's contention was accepted that, on the evidence available, this property appeared superior to the subject property in terms of size, specification and overall attraction to occupiers.

26. The respondent's principal justification for departing from the analysed rental levels was the contention that car showrooms are frequently let on a shell basis and that substantial additions should be made to reflect tenant fit-out costs. It was accepted in principle that fit out may form part of the valuation exercise in appropriate cases.

27. However, there was insufficient evidence before the Tribunal to quantify the adjustment sought by the respondent. Although references were made to fit-out costs of approximately £500/m² and to previous Tribunal decisions, no detailed evidence, cost analysis, supporting documentation, inspection evidence or valuation calculations were produced which enabled the scale of the proposed adjustments to be reliably tested.

28. Particular concern arose from the fact that the respondent's two rental comparables relied heavily upon assumptions regarding fit-out costs despite there being no information on the Forms of Return identifying such expenditure. In those circumstances, the proposed adjustments were found to be insufficiently evidenced.

29. It was also noted that the respondent had not undertaken an internal inspection of either the subject property or the rental comparables. Whilst Mr Forbes clearly possessed significant experience in the valuation of motor vehicle showrooms, assumptions regarding internal specification and fit-out could not wholly substitute for direct evidence.

30. Consequently, it was concluded that the respondent had not adequately demonstrated that the analysed rents should be adjusted to the extent necessary to support an unadjusted base rate of £200/m².

31. Equally, the appellant's proposed figure of £115/m², revised at the hearing to £128/m², was not considered to fully reflect the statutory valuation assumptions. Some allowance should reasonably be made for the purpose-built nature of the property, its prominent roadside location, its glazed frontage and its established use as a franchised motor vehicle showroom.

32. Having considered the competing cases, neither party's proposed figure was found to represent the correct tone of value. The respondent's figure of £200/m² placed excessive reliance upon assessment comparisons and inadequately evidenced fit-out adjustments, whilst the appellant's figure gave insufficient recognition to the inherent advantages of the hereditament.

33. Standing back and considering all the evidence in the round, it was found that a figure materially below £200/m², but above the rental analyses advanced by the appellant, most fairly reflected the hypothetical rental value of the property at the antecedent valuation date.

34. Greatest weight was attached to the rent of the subject property itself, supported by the letting evidence of 252 Ash Road, whilst making an allowance for the superior location characteristics and specialised showroom use of the subject property. Regard was also had to the absence of workshop and servicing facilities, which distinguish the property from many of the respondent's assessment comparables.

35. Having weighed all relevant factors, the appropriate unadjusted base rate for the subject property is determined to be £170/m². That figure appropriately reflects
    a. the actual rental evidence available;
    b. the subject property's limited accommodation compared with full main dealer facilities;
    c. its prominent trading location and purpose-built showroom characteristics;

d. the lack of convincing evidence supporting the full fit-out adjustments advocated by the respondent; and
e. the need to maintain a reasonable relationship with the wider tone of assessments for car showroom hereditaments.

**Conclusion**

36. In view of the above findings and conclusions the Tribunal panel allowed the appeal in part, calculating a revised valuation as follows:

| 37. Ref | **Floor** | **Description** | **Area $m^2$** | **£/$m^2$** | **Relativity** | **Value (£)** |
|---|---|---|---|---|---|---|
| 1.1 | Ground | Showroom | 229.50 | 170.00 | 1.0 | 39,015 |
| 1.2 | Ground | Office | 39.54 | 170.00 | 0.585 | 3,932 |
| | | | | | Valuation sub-total | 42,947 |
| **Additional items** | | | | | | |
| | | Vehicle Display Spaces | 20 | 300.00 | | £6,000 |
| | | Vehicle Display Spaces | 5 | 115.00 | | £575 |
| | | | | | Valuation total | 49,522 |
| | | **Say £49,500 Rateable Value, with effect from 1 April 2023** | | | | |

**Order**

38. Accordingly, the Tribunal Panel order the Valuation Officer to reduce the entry in the 2023 Rating List for 191 High Street, Aldershot, GU11 1TS to £49,500 RV, with effect from 1 April 2023, within two weeks of the date of this Order.

39. The Appellant is also entitled to a full refund of the fees paid in accordance with regulation 13E(1)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

**Right of further appeal**

40. 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.

41. 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 T Shaah, Senior Member (Chair)
Mrs AE Fielder, Senior Member
14 July 2026

Mr R Patel
Clerk to the Tribunal
**Date issued to the parties:** 14 July 2026