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

Case No: CHG101279984

Sitting remotely using Microsoft Teams

Date: 11 February 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; Appeal allowed in part.

Before:
MRS A FIELDER
MS A URSPRUNG

Between:

TSI STRUCTURES LIMITED — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:
3 HURRICANE WAY, NORWICH NR6 6EW
(the "subject property")

Appearances:
Mr S Penny of Ryan Property Tax Services UK Ltd, representing the Appellant
Ms H Bradley and Mr C Cole, representing the Respondent

Hearing date: 22 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed in part. The Tribunal finds that: -

   (i) the unadjusted rate of £50 per m^2 is reasonable; and
   (ii) an area of land included within the assessment as storage land measuring $240m^2$ must be removed.

2. The rateable value (RV) of the subject property is therefore altered to £131,000 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction and background

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

4. The subject property is an industrial property located on Hurricane Way, Norwich. It had been recorded by the Appellant's representative as being built in the late 1970's, whilst the Respondent's representative stated that it had been built in 1973. A Challenge was submitted to the Valuation Officer in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 which sought a revised RV of £106,000 (from £132,000). This was based upon a revised unadjusted rate of £40 per m^2 and the removal of land totalling $298.75m^2$ (at £4 per m^2) from the assessment. The land in question was split into two areas measuring $240m^2$ and $58.75m^2$.

5. The Appellant was represented by Mr Penny of Ryan Property Tax Services UK Ltd on a contingency fee basis. The Respondent was represented by Ms Bradley and Mr Cole. Mr Penny and Ms Bradley appeared in the dual roles of advocate and expert witness and they both acknowledged and accepted that when presenting evidence as an expert witness, their duty was to the tribunal irrespective of whether their evidence supported their case. 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. Furthermore, it 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. Mr Cole appeared as a witness of fact for the Respondent.

Relevant Law

6. 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 to the Local Government Finance Act 1988). These 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 was 1 April 2021 and matters which affect the physical state or enjoyment of the property or the locality were to be taken was 1 April 2023.

Discussion

7. There were two matters in dispute in this appeal: -

    a. a reduction to the unadjusted rate applied to the subject property from £50 p/m^2 to £40 p/m^2; and
    b. the removal of two areas of land from the assessment measuring 240m^2 and 58.75m^2 and valued at £4 p/m^2.

8. Factual matters, such as the size of the subject property were not in dispute.

9. In the event the Appellant was successful with regard to both arguments, the RV of the subject property would be reduced from £132,000 to £106,000.

10. 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 and so the panel did not consider it necessary to set them out in this decision and statement of reasons.

<u>The appropriate unadjusted £ per m^2 to be adopted</u>

11. The starting point for consideration is the passing rent in respect of the subject property. This was £84,000 per annum with effect from 2014 with a nil increase at the 2023 rent review. The parties were in agreement that, due to its remoteness from the AVD and the fact the latest rent was a renewal, it should carry low weight. The panel agreed with the parties.

12. Mr Penny provided evidence on behalf of the Appellant in respect of three other properties in support of his contention that a reduction to £40 p/m^2 was reasonable. In summary, these were: -

    - Walstan House, 39 Barnard Road, Bowthorpe Employment Area, Norwich NR5 9JB
        - total area and ITMS of 6,038.5m^2
        - analysed to £39.68 per m^2
        - adopted rate of £50 per m^2 before been reduced by agreement to £45 per m^2

    - Radiophone, Vulcan Road North, Norwich NR6 6AQ
        - total area and ITMS of 4,032.7m^2
        - analysed to £39.79 per m^2
        - adopted rate of £50 per m^2 before being reduced by agreement to £43.50 per m^2

    - 1-4 Morgan Way, Bowthorpe Employment Area, Norwich NR5 9JJ
        - total area and ITMS of 2,158.36m^2
        - analysed to £39.74 per m^2
        - adopted rate of £55 per m^2

13. Mr Penny submitted that the reductions in respect of Walstan House and Radiophone had been agreed with valuers on behalf of the Valuation Officer who were familiar with the Norwich area and they supported the reduction sought in respect of the subject property. Mr

Penny placed less weight upon 1-4 Morgan Way due to it being located further from the subject property (approximately four to five miles away).

14. In support of £50 per m^2, Ms Bradley referred the panel to the following properties: -

- 2 Twickenham Road, Norwich NR6 6NE
  - total significant area of 2,274m^2
  - analysed to £54.08m^2
  - adopted rate of £43.50 per m^2

- 22 Hurricane Way, Norwich, NR6 6EY
  - total significant area of 2,303.19m^2
  - adopted rate of £50 per m^2

- 6 Lansdowne Road, Norwich NR6 6NF
  - total significant area of 3,734.44m^2
  - adopted rate of £50 per m^2 (settlement agreed with the agent – not Ryan)

- Sontec House, Concorde Road, Norwich NR6 6BW
  - total significant area of 2,459,18m^2
  - adopted rate of £50 per m^2

15. Ms Bradley argued that these properties were closer in size to the subject property and demonstrated that £50 per m^2 was reasonable.

16. In determining this appeal, the panel found the evidence from Ms Bradley to be more persuasive. The properties referred to were the closer in size to the subject property and they demonstrated that £50 per m^2 was reasonable. Of the properties put forward by Mr Penny, Walstan House and Radiophone were significantly larger. Whilst 1-4 Morgan Way was similar in size, it was located some distance from the subject property. Given this, the panel attributed less weight to them.

<u>The two areas of land</u>

17. Mr Penny argued that the two areas of land should be excluded from the assessment because they were not used for storage purposes. Instead, they provided circulation and access to the site.

18. When asked, Mr Penny was unable to identify the location of the areas of land in question. The panel found this somewhat perplexing; given that Mr Penny was seeking their removal from the assessment, it was considered reasonable for him to be able to identify them.

19. In terms of identification, the panel was grateful to Ms Bradley and Mr Cole for their assistance. The larger area of land was identified as an area to the side of the subject property opposite three bay doors and accessed via Hurricane Way. The smaller area of land was located to the rear of the subject property, adjacent to the junction of Spitfire Road and Anson Road.

20. Ms Bradley argued that both areas of land were used for storage and, with Mr Cole's assistance, the panel's attention was drawn to photographic evidence which showed that the smaller area contained steel beams, a storage container and gas bottles. It was Mr Cole's

opinion, having inspected the site prior to the hearing in January 2026, that they had been in place for some considerable time and demonstrated a long term/permanent storage use. Mr Cole also pointed to the large security gate which, as it was locked shut, prevented access and circulation. No photographic evidence had been provided to demonstrate any significant storage use in respect of the larger area of land.

21. In terms of the smaller area of land, the panel was aware that the burden of proof was with the Appellant to demonstrate that its purpose was for circulation and access. In this regard, the panel concluded that no such evidence had been provided. The only evidence which had been forthcoming had been provided by the Respondent and the panel was satisfied that it demonstrated significant storage use which also prevented circulation and access around the subject property. Accordingly, the area of land measuring 58.75m^2 was not excluded from the assessment.

22. In terms of the larger area of land, the panel found that whilst the photographs depicted a small amount of storage adjacent to the walls between each of the three bay doors, its primary function was to provide access to the bays in order to facilitate the delivery of materials in and to facilitate the shipment out of finished goods out of the subject property. If this area of land was truly used for storage then it would not be accessible for these purposes. Accordingly, the area of land measuring 240m^2 is removed from the assessment.

Conclusion

23. No alteration is made to the £ per m^2 that had been adopted. However, in view of the decision to remove the larger area of land from the assessment, this appeal is allowed in part. Accordingly, the RV of the subject property is altered to £131,000 with effect from 1 April 2023 as set out below.

	m²	**£ per m²**	**Value**
Ground floor production area	2021.1	48.75	98,529
Ground floor area under supported floor	35.5	34.13	1,211
Ground floor canteen	67.6	55.00	3,718
Ground floor office	16	60.00	960
Mezzanine floor internal storage	35.5	24.38	865
Ground floor office	133.3	60.00	7,998
First floor office	233.2	60.00	13,992
	2,542.2		**127,273**
Hard surfaced, fenced land	58.75	4	235
Car parking spaces	39		3,900
Plant and machinery			470
			131,878
		RV SAY:	**131,000**

24. In accordance with regulations 38(4) and 38(9) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 the Valuation Tribunal for England orders the Respondent to alter the rating list entry in respect of the subject property to £131,000 with effect from 1 April 2023.

Right of further appeal

25. 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.

26. 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/.

Mrs A Fielder, Presiding Senior Member
Ms A Ursprung, Senior Member

Mr A Johnson
Clerk to the Tribunal

Date issued to the parties: 11 February 2026