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

Case No: CHG101282954

Sitting remotely using Microsoft Teams

Date: 16 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: Local Government Finance Act 1988; workshop and premises; assessment evidence; Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council 1976; parties revised valuation; appeal allowed in part

Before:
MISS EA HOWARD
MS T SHAAH

Between:

A. HINGLEY TRANSPORT (BRIERLEY HILL) LIMITED **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) **Respondent**

Regarding:
A HINGLEY TRANSPORT LTD, TWO WOODS LANE TRADING ESTATE, BRIERLEY HILL DY5 2YX
(the “subject property”)

Matthew Ilse of Ryan LLP, for the appellant
Jonathan Fox, for the respondent

Hearing date: 17 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal finds that the subject property was over assessed and upheld the respondent's revised valuation at £50/m^2.

STATEMENT OF REASONS

Introduction

3. This appeal has been brought in respect of the entry in the 2023 Rating List for A Hingley Transport LTD, Two Woods Lane Trading Estate, Brierley Hill DY5 2YX.

4. The rateable value (RV) under challenge was £35,750 with effect from 1 April 2023. The appellant sought a reduction to £23,500, which reflects a price of £35/m^2 but at the hearing, the appellant's representative confirmed its revised valuation at £40/m^2. The respondent initially maintained a valuation based on £60/m^2 but revised this to £50/m^2**,** producing a revised RV of £31,500**.** This included a change to factual information identified at during the inspection which was not disputed.

5. The respondent submitted additional material following a recent inspection. This included some corrections to the factual information and settlement evidence which was not known at the time of the challenge. The appellant agreed to the admission of this evidence. The panel therefore included this evidence and proceeded on that basis.

6. Both Mr Fox, for the respondent and Mr Iles, for the appellant, appeared in a dual role of advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson* (VO) [2018] UKUT 0253 (LC), Mr Iles declared that he was instructed under a contingency based fee. He declared that he accepted and understood that his overriding duty was to the Tribunal.

7. 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 Tribunals' 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). 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 the proceedings.

Relevant Law

9. The issue between the parties concerned the RV of the subject property, specifically, the rate per m^2 that should apply.

10. 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."

11. The antecedent valuation date (AVD) for 2023 list rating appeals is 1 April 2021. The material day was 1 April 2023.

12. The panel had regard to the six propositions in *Lotus & Delta Ltd v Culverwell (VO) and Leicester City Council* (1975), which guide the assessment of rental evidence and comparable assessments.

Discussion

13. The subject property is a workshop and premises with accommodation which comprised workshop, offices and storage over the ground and first floor. The property was constructed in 1979 and refurbished in 2007. It sits on its own plot but has shared access. The total size of the subject is 445.43m^2, with a total significant area of 410.43m^2.

14. In deciding this appeal, applying *Lotus*, the panel acknowledged that the starting point was the actual rent passing on the subject property. Both parties accepted that the subject rent, agreed between connected parties, was not reliable evidence. The panel therefore turned to comparable rental evidence.

15. The appellant presented three rents; however, some involved connected parties and were afforded limited weight. The only rental comparable still relied upon was Unit 15, Oak Street Trading Estate, let in May 2020 at £11,800, analysing to £44.42/m^2. The panel noted that the unit benefitted from gantry cranes, which would contribute to the rent.

16. The respondent relied on three lease renewals at Units 1, 5 and 6, Two Woods Lane Trading Estate, agreed between November 2020 and May 2021, with analysed rents between £66.29/m^2 and £72.46/m^2. The were smaller than the subject property with total significant areas ranging from 160.10m^2 to 157.90m^2.

17. The panel attached more weight to the Two Woods Lane comparables due to their proximity to the AVD and shared estate location. While smaller units typically command higher rents per square metre due to quantum, they nevertheless indicated a rental tone above that

suggested by the appellant. Adjusting for size, the evidence pointed towards the respondent's position of £50/m² rather than the £40/m² contended for.

18. Under proposition 4 of *Lotus*, the panel then considered the settlement evidence. The settlement evidence provided included the following:

- G N J Engineering Ltd, Meeting Lane, Brierley Hill, West Midlands, DY5 3LB- agreed at challenge for £40/m^2.
  This was similar in age and reasonably comparable in location. Owing to its larger size (1,612.90 m²), quantum adjustments were significant. The panel considered it provided broad support for values in the mid-range but did not justify reducing the subject to £40/m².

- Unit 2, Albion Works, Moor Lane, Brierley Hill DY5 3SW – disagreed challenge at £30/m^2
  This was a larger modern industrial unit. The panel found that its size and quality differences reduced its evidential weight.

- Bays 1 & 2 Cochran Works, Pedmore Road, Dudley, West Midlands DY5 3SW– Agreed at £35/m²
  A newer unit measuring 648.10 m² and situated further away from the subject. The panel preferred those in closer proximity.

- Chartway Industrial Services Ltd, Garratt Street – agreed at challenge for £45/m²
  This was built in 1974 and was a similar size to the subject property with a total significant area of 465.50m². It had a less favourable eaves height, estate setting and yard provision compared with the subject. The panel considered this the strongest comparable because of its similarity in size and age. However, even with its inferior characteristics, the agreed £45/m² did not support a reduction of the subject to £40/m² and instead supported a tone closer to £50/m².

- Woodcraft Joinery, Two Woods Lane – Agreed at £30/m²
  Although on the same estate, this unit was approximately four times larger than the subject (1,758 m²). The panel attributed limited weight and did not consider it comparable enough to assist the appellant's case, especially when considering the basket of evidence.

20. The burden of proof rests with the appellant. The panel found that the appellant's evidence, particularly when weighed with the respondent's rental and settlement evidence, was insufficient to demonstrate that £40/m² was appropriate. The settlement at Chartway and the rents on the same estate indicated that £50/m² more accurately reflected the tone for units of this size and type.

21. As the respondent had revised the valuation in the appellant's favour and confirmed that the 2023 rating list had not yet been altered, the appeal is allowed in part. The panel determines the rateable value in accordance with a rate of £50/m² and the revised valuation, as provided by the respondent, is as follows:

COMPONENT PARTS OF THE PROPERTY					
Ref	Floor	Description	Area m2/unit	£ per m2/unit	Value (£)
1.1	Ground	Workshop	63.50	50.00	3,175
1.2	Ground	Office	64.30	66.00	4,244
1.3	Ground	Workshop Built 1991	152.72	50.00	7,636
1.4	First	Ancillary Office Built 1993	36.40	66.00	2,402
1.5	Ground	Rear Office	15.80	66.00	1,043
1.6	Ground	Office	43.11	66.00	2,845
1.7	Ground	Office	32.70	66.00	2,158
1.8	Mezzanine	Internal Storage	45.00	25.00	1,125
1.9	Ground	Area Under Supported Floor	1.90	35.00	67
ADDITIONAL FEATURES OF THE PROPERTY INCLUDED IN THE VALUATION					
		Conc Garages Used As Stores	1.00	300.00	300
		Hard Surfaced, Fenced Land	1900.00	3.00	5,700
		Plant and Machinery			877
				valuation sub-total	31,572

The total of all the elements above is £31,572, which we have rounded down to a rateable value of £31,500. This is effective from 01 April 2023.

Conclusion

19. In view of the above findings and conclusions, the Tribunal is satisfied that £50/m^2 is reasonable and the appeal is allowed in part.

20. Accordingly, we order under the provisions of regulations 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 reduce the entry in the rating list in respect of A Hingley Transport LTD, Two Woods Lane Trading Estate, Brierley Hill DY5 2YX to £31,500 with effect from 1 April 2023.

21. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

22. A refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal’s decision. The refund will take around six weeks to process.

Right of further appeal

23. 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.

24. 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/.

Miss EA Howard, Senior Member (Chair)
Ms T Shaah, Senior Member
16 March 2026

Mrs C McAvoy
Clerk to the Tribunal
Date issued to the parties: 16 March 2026