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

Case No: CHG101291926

Sitting remotely using Microsoft Teams

Date: 5 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — town centre shop and premises — local rental evidence — agreed assessment on shop opposite — appeal allowed

Before:
MR AMRAN HUSSAIN
MRS L BRYNING

Between:

GREGGS PLC **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) **Respondent**

Regarding:
GREGGS, 64-66 DEANSGATE, BOLTON, BL1 1BG
(the "appeal property")

Ms S Crossley of Colliers for the appellant
Mr I Rischer for the respondent

Hearing date: 27 August 2025

DECISION AND STATEMENT OF REASONS

Decision

1. Appeal allowed. The rateable value was reduced from £52,000 to £48,750 with effect from 1 April 2023.

Introduction

2. The appeal property was entered in the 2023 rating list as "shop and premises", initially at a rateable value (RV) of £65,000 from 1 April 2023. In the appellant's proposal, a reduction to RV £48,000 was sought from the same date. The valuation officer (VO) decided that the existing RV was too high and reduced it to £52,000 from 1 April 2023.

3. The appeal to the Tribunal was then made on the grounds that the valuation for the appeal property was not reasonable. This was made in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. It sought RV £48,750 from 1 April 2023.

4. Both Ms Crossley and Mr Rischer appeared in a dual role of advocate and expert witness for the appellant and respondent, respectively. In the case of Ms Crossley, who worked in the private sector, she confirmed that she was not instructed on a conditional fee basis, nor was her firm. The dual role is allowable in this Tribunal's proceedings having regard to procedure regulations[1] and rules regarding admissibility of evidence[2]. However, it was necessary to consider the "expert" evidence and assess what weight, if any, to give it in the context of the matters in issue.

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

Relevant law

6. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant being responsible for all rates, taxes, repairs and insurance. In respect of all entries in the 2023 rating list, the rental levels are to be taken on 1 April 2021, the antecedent valuation date (AVD).

7. The material day to consider the appeal property was 1 April 2023.

Discussion

8. The appeal property is situated on Deansgate and benefits from return frontage to Knowsley Street. There is retail accommodation on the ground floor and staff ancillary areas in the basement.

9. The matter in dispute between the parties was the zone A rate to be applied to the assessment of the appeal property. The appellant sought a reduction of the unadjusted rate from £520/m^2 to £485/m^2 (in terms of zone A).

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[1] Regulation 3 (Discharge of VTE functions – general) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009.
[2] Regulation 17(2)(a) (Evidence and submissions) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009.

10. The parties agreed that there needed to be a 10% uplift to reflect the return frontage.

11. The appeal property was let at £52,000 per annum from 6 December 2016 on a 10-year lease with a fifth-year break option. The appellant received the standard three-month rent-free period. The rent remained the same after a review in 2021. However, it was an upward only rent review. The panel noted that the rent on the appeal property devalued to £528.08/m^2.

12. Ms Crossley stated that footfall had fallen following the pandemic and the growth of on-line sales. This had resulted in a fall in values. Consequently, she did not place much weight to the rent on the appeal property. Mr Rischer agreed that little weight should be given to the appeal property rent.

13. The panel noted that Ms Crossley's opinion of a decline in values was supported by the rent on Superdrug, 40-44 Deansgate, which showed a considerably higher value two years before the AVD than those values closer to the AVD.

14. The rental evidence in respect of comparable properties in this locality was limited. There were several other rents which had remained static on review. The panel agreed that less weight should be given to reviewed rents as they did not conform to the rating hypothesis. Additionally, upward only rent review clauses in a declining market should be further treated with caution as there was no ability for a tenant to reduce the rent on review. Ms Crossley referred to the Valuation Office Agency's Rating Manual where this problem was acknowledged.

15. Mr Rischer placed most reliance on a rent agreed on 56 Deansgate in February 2021. The panel understood his reasons for doing so given its proximity to the AVD. However, the panel heard from Ms Crossley, whose firm acted for the tenant, that they had unsuccessfully exercised a break clause and had agreed a new lower rent to avoid court proceedings. The panel noted that the rent appeared to be out of line with the other rental evidence. The panel accepted Ms Crossley's expert opinion that no weight should be given to it because it did not conform to the definition of RV.

16. Ms Crossley had initially considered a lease renewal on Three, 65 Deansgate, in September 2022 to be good evidence. She considered the evidence useful in the absence of other rental evidence that conformed to the rating hypothesis. The rent devalued to £536.67/m^2. However, she had subsequently discovered two pieces of additional evidence which she believed to be more suitable.

17. The new evidence was in respect of Skipton, 58-60 Deansgate, a new open market letting in October 2022 for a term of 10 years. The rent was £45,000 per annum, with six months' rent free, followed by 12 months half rent. The rent devalued to £484/m^2. During the hearing, Mr Rischer accepted Ms Crossley's analysis. As it was a new letting situated very close to the appeal property, the panel considered this to be the most robust rental evidence available. The only concern with it was the remoteness from the AVD, but in the absence of other new lettings, the panel gave it the most weight.

18. In terms of comparable assessments, there was only one agreed assessment. This was in respect of Nationwide, 73 Deansgate, which was situated directly opposite the appeal property. It had been agreed at £425/m^2. In the 2017 list, the appeal property was assessed

at 14.5% more than 73 Deansgate to reflect the different High Street positions. Ms Crossley applied the 14.5% differential to arrive at £485/m^2 for the appeal property.

Determination

19. In view of the above findings and conclusions, the panel was persuaded by Ms Crossley to accept her revised valuation at an unadjusted rate of £485/m^2, as this was supported by the best rental evidence, and she was able to use the only agreed assessment in support of her opinion of value. The valuation she provided is shown below:

Floor	Description	£m2 Base rate	Area/m^2	Relativity	ITMS	£/m^2	Value
Ground	Retail Zone A	£533.50	57.40	1	57.40	£533.50	30,623
Ground	Retail Zone B	£533.50	49.40	0.5	24.70	£266.75	13,177
Ground	Office	£485.00	7.90	0.125	0.99	£60.63	479
Ground	Office	£485.00	58.53	0.05	2.93	£24.25	1,419
Ground	Office	£485.00	6.11	0.05	0.31	£24.25	148
Ground	Staff Toilets	£485.00	6.64	0	0.00	£0.00	0
Ground	Outdoor Display	£485.00	31.42	0.125	3.93	£60.63	1,905
First					0.00	£0.00	0
			217.40				**47,752**
	Air con				165.30	£7.00	1,157
				Total before adjustments:			**48,909**
							48,909
							£48,750

Order

20. Under the provisions of regulation 38(4) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Officer is ordered to reduce the entry in the rating list to rateable value £48,750 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.

Refund of appeal fee

22. As the ground of the appeal has been made out, the appeal fee is to be refunded in full. This will take approximately 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 Valuation Tribunal for England (Council Tax and Rating

Appeals) (Procedure) Regulations 2009. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is 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/.

Mr Amran Hussain, Senior Member (Presiding)

Mrs L Bryning, Senior Member

5 September 2025

Mr D Mulgrew
Clerk to the Tribunal
Date issued to the parties: 5 September 2025