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

Case No: CHG101305963

Sitting remotely using Microsoft Teams

Date: 4 November 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — an argument from the respondent that comparable properties were underassessed was rejected by the panel — the most relevant comparable assessment evidence, which had been agreed, showed that the appeal property's rateable value was too high — appeal allowed

Before:
MR A RAMSAY
MISS S BALLENTINE

Between:

APEM COMPONENTS LTD — Appellant

- and -

ANDREW MOULAND (VALUATION OFFICER) — Respondent

Regarding:
UNIT 2 DRAKES FARM, DRAKES DRIVE, AYLESBURY, HP18 9BA
(the "appeal property")

Mr A Hair (Ryan) for the appellant
Mr K Chamba for the Respondent

Hearing date: 7 October 2025

DECISION AND STATEMENT OF REASONS

Decision

1. Appeal allowed. The rateable value (RV) was reduced from £147,000 to £125,000 with effect from 1 April 2023.

Introduction

2. The appeal property was entered in the 2023 rating list as “warehouse and premises” at RV £147,000 effective from 1 April 2023. In the appellant’s proposal, a reduction to RV £125,000 was sought from the same date. The valuation officer (VO) decided to make no change to the rating list.

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 £125,000 from 1 April 2023.

4. Both Mr Hair and Mr Chamba appeared in a dual role of advocate and expert witness for the appellant and respondent, respectively. Both representatives confirmed that their primary duty was to the tribunal. In the case of Mr Hair, he stated he was engaged on a conditional fee basis.

5. 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.

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

Relevant law

7. 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.

8. Under regulation 3 of the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (as amended), the material day to consider the appeal property was 1 April 2023.

[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.

Discussion

9. The appeal property is a warehouse that was built in 1999, which had never been refurbished. It has an area of 2,790.65m^2 (total significant area of 1,921.74m^2) with an eaves height of 6m and a single roller shutter door.

10. The issue in dispute is the price per square metre used in the rating assessment. The appellant's representative sought a reduction from £65/m^2 to £55/m^2. He stated that it had been valued in line with the "best" quality units whereas he believed it should be valued in line with the "good" quality warehouses.

11. There was no rental evidence in respect of the appeal property.

12. The parties have provided a basket of rental evidence from the locality to be considered. It was clear from the rental analysis that the rents are considerably different to the rating assessments. For example, the VO had relied on 2020 rental evidence in respect of Units 4-5 and Unit 7 Hikers Way which was in excess of £65/m^2. However, both of these properties were built in 2010 and had been assessed for rates at £45/m^2 and £50/m^2, much lower than the appeal property.

13. In view of the rental evidence, the respondent's representative argued that the whole estate was underassessed.

14. While the panel noted that Mr Chamba was not the author of the VO's decision in respect of this appeal, the panel had concerns with the respondent's argument. The VO decision in respect of this appeal was issued on 4 April 2025. No alterations have been made to the rating list in respect of comparable properties in almost six months after this. If the VO was of the opinion that the assessments in the locality were underassessed, then he should, under his statutory duty to maintain the rating list, correct the errors. Until he does so, the rating list is the rating list and the panel considered that it should have regard to its contents.

15. It was also evident in this appeal that the parties were in disagreement over the facts in relation to the comparable properties, such as ages and the heights of eaves. However, what was clear to the panel was that the appeal property was somewhat unusual when compared to other warehouses. It had only one loading door whereas others of the same size had a lot more and even those of a smaller size had more.

16. The panel therefore found the appellant's representative's argument to be persuasive. He had cited an agreement on the neighbouring property, Units 4 and 4B Drakes Farm. This was of the same age, construction and eaves height, and had been agreed at £56.20/m^2 with it being regarded as "good" quality. Units 4 and 4B Drakes Farm, at 1,331.6m^2, was considerably smaller than the appeal property but had the advantage of two loading doors. The appellant's representative sought £55/m^2 for the appeal property to reflect the difference in size. The panel found that Units 4 and 4B Drakes Farm to be the most relevant comparable property. The agreement on this assessment made the evidence persuasive.

17. Unit 1 Drakes Farm was also referred to and the panel noted it was of a similar age to the appeal property. However, it had been refurbished and had the advantage of three loading doors. Therefore, its assessment at £65/m^2 further showed that the appeal property's assessment was too high.

Determination

18. In view of the above findings and conclusions, the panel accepted that the appellant's representative had demonstrated that almost all of the comparable properties were of better quality than the appeal property. The panel decided that it was more relevant to assess the appeal property in line with the agreed assessment on the neighbouring property, Units 4 and 4B Drakes Farm.

19. The appeal was therefore allowed.

20. The valuation provided by the appellant's representative was accepted. This is shown below:

Line	Floor	Description	Area(m^2)	Relativity	Price(£/m^2)	Value(£)
1	Ground	Mess/Staff Room	92.84	1.1	£60.50	£5,617
2	Ground	Office	250.52	1.2	£66.00	£16,534
3	Mezzanine	Internal Storage	808.86	0.5	£27.50	£22,244
4	Mezzanine	Office	60.06	1	£55.00	£3,303
5	First	Office	343.36	1.2	£66.00	£22,662
6	Ground	Area Under Supported Floor	10.56	0.7	£38.50	£407
7	Ground	Office	49.5	1.1	£60.50	£2,995
8	Ground	Warehouse	6.96	1	£55.00	£383
9	Ground	Area Under Supported Floor	808.86	0.7	£38.50	£31,141
10	Ground	Warehouse	359.14	1	£55.00	£19,753
		Total	**2790.66**		**Subtotal**	**£125,038**
Plant & Machinery						**Value(£)**
						£64
						£64
					Total Value	**£125,102**
					Rateable Value	**£125,000**
					Effective Date	**01/04/2023**

Order

21. 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 £125,000 with effect from 1 April 2023.

22. 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

23. 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

24. 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.

25. 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 A Ramsay, Senior Member (Presiding)

Miss S Ballentine, Senior Member

4 November 2025

Mr D Mulgrew
Clerk to the Tribunal
Date issued to the parties: 4 November 2025