



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

Case No: CHG101308220

Sitting remotely using
Microsoft Teams on
4 September 2026

Date: 28 September 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — factory and premises; allowance for quantum in dispute; comparable assessments; appeal allowed.

Before:

**MRS N CARMAN
MS N AKHTER
MR CJ MOYS**

Between:

TREMCO CPG UK LIMITED

Appellant

- and -

**AMANDA HITCHINGS
(VALUATION OFFICER)**

Respondent

Regarding:

**5, COUPLAND ROAD, HINDLEY, WIGAN, WN2 4HT
(the "subject property")**

**Mr C Diamond from Ryan Property Tax Services UK Limited representing the Appellant
Miss A Benn for the Respondent>>**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is allowed.
2. The Tribunal determined a revised rateable value (RV) of £367,500 with effect from 1 April 2023, based upon an unadjusted price of £32 per m².

STATEMENT OF REASONS

Introduction

3. This is a 2023 rating list appeal. 5, Coupland Road, Hindley, Wigan, WN2 4HT (the subject property) had been entered in the 2023 rating list as ‘factory and premises’ at £397,500 with effect from 1 April 2023. This was based upon an unadjusted price of £35 per m².
4. The challenge proposal was submitted by Ryan Property Tax Services UK Limited on behalf of Tremco CPG UK Limited and was received by the Valuation Officer on 17 January 2025. It had been made on the grounds that the RV shown in the rating list on 1 April 2023 was inaccurate.
5. The Valuation Officer issued a challenge case decision notice on 24 March 2026, which stated that, based upon the evidence and information available, the rating list entry was reasonable, and there would be no change.
6. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable. The appeal was received by the Tribunal on 15 April 2026, in which the appellant’s representative sought a revised RV of £367,500, based on an unadjusted price of £32 per m².
7. Mr Diamond appeared on behalf of the appellant as both advocate and expert witness. In view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), he declared that he was instructed on a contingency based fee, and that he understood and accepted that his duty was to the Tribunal in giving his evidence, and that he would comply with this as well as the requirements of his professional body, regardless of whether or not the evidence supported the client’s case.
8. The panel accepted this expert witness evidence on the above basis as the appeal was not 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 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).
9. The panel therefore considered the “expert” evidence and attached such weight to it as it saw fit.
10. This statement of reasons is not, and does not purport to be, a full verbatim record of proceedings.

Preliminary issue

11. Prior to the hearing, the appellant's representative requested the introduction of late evidence into the proceedings. As the Valuation Officer raised no objection, the panel confirmed that the late evidence in respect of Safestore Self Storage, Chapel Lane, Wigan, WN1 1DU was admissible.

Relevant Law

12. Rateable value is to be determined in accordance with paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988, which provides:

“(1) 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.

13. 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. As this was a compiled list appeal, the material day (the date by which physical factors must be taken into account) was 1 April 2023.

Discussion

14. The subject hereditament is a 1980s industrial property of 10,934.57 m². The property is held on a freehold basis, and has been valued alongside other industrial properties of a similar age in scheme 598563.
15. The case for the appellant is that the Valuation Officer has failed to reflect quantum by applying an unadjusted main space price of £35 per m². Mr Diamond confirmed that the subject property is the largest in the scheme, and that the Valuation Officer had applied a quantum adjustment for the 2017 list entry. The next largest property in the scheme, Safestore Self Storage, has a total size of 5,903m² and has also been valued at £35 per m². In the 2017 list, Safestore was valued at £33 per m², whereas the subject property was valued at £30 per m².
16. Mr Diamond disputed the relevance of the Valuation Officer's comparable assessment, Laltex House, as this was larger, more modern and better located than the subject property.

17. The case for the Valuation Officer is that the present unadjusted main space price of £35 per m² is supported by settlement evidence; due to the size of the subject property, there is a lack of direct rental evidence. Miss Benn referred to Laltex House, Wigan, WN7 3XH, a 1994 built warehouse of 19,964m², around five miles away from the subject property, which had been agreed at £35 per m². She acknowledged that Laltex House is a slightly newer build, however it is larger in size and she therefore submitted that it supported £35 per m² for the subject property.
18. In response to Mr Diamond's reference to the 2017 list assessment, Miss Benn submitted that the 2017 and 2023 rating lists are separate and distinct, each determined by its own unique circumstances. A reduction granted in the 2017 list does not automatically justify a reduction in the 2023 list; the decision must be based on the available evidence.
19. The issue to be determined by the panel was whether the appellant's representative had demonstrated that quantum should be reflected in the unadjusted price per m². The panel found that the Valuation Officer's case relied heavily on Laltex House, however, this was different in size, age and location to the subject property. As such, it did not provide persuasive evidence to the panel that no quantum adjustment was required for the subject property.
20. The panel was not persuaded by the Valuation Officer's contention that quantum had been built into the scheme, and found that there had been no compelling evidence provided to support the absence of a quantum adjustment. It was also noted by the panel that quantum had been conceded in the case of Laltex House, as the unadjusted rate had been reduced from £42 to £35 per m².
21. The panel acknowledged that the 2017 and 2023 lists are separate and distinct, and that a revaluation provides the opportunity to reassess relativities and values. However, the fact remains that quantum was recognised for the subject property in the 2017 list as the largest property within the scheme, and there had been no change to the situation for the 2023 list. In consideration of the significant size difference between the subject property and the next largest property, the panel decided that it was reasonable to reflect quantum.
22. The panel concluded that Mr Diamond had established a valid challenge to the present unadjusted price of £35 per m², and considered that an alteration to £32 per m² was both appropriate and reasonable.

Conclusion

23. In view of the above findings, the Tribunal is satisfied that the appellant's representative has demonstrated that the present RV of £397,500 is not reasonable. The Tribunal determines a revised RV of £367,500, based on an unadjusted price of £32 per m², and therefore the appeal is allowed.

Order

24. Under the provisions of regulation 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 alter the entry in the rating list to rateable value £367,500 with effect from 1 April 2023.

25. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.
26. A refund of the paid fee will now be arranged provided there is no review of the Tribunal's decision. The refund will take around six weeks to process.

Right of further appeal

27. 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.
28. 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 N Carman, Senior Member (Chair)
Mr C Moys, Senior Member
Ms N Akhter, Member
28 September 2026

Mrs L Horne
Clerk to the Tribunal

Date issued to the parties: 28 September 2026