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

Case No: CHG101308832

Sitting remotely using
Microsoft Teams

Date: 4 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Price per m² to be adopted; rental evidence, weighting of evidence, appeal dismissed

Before:
MR AMRAN HUSSAIN
MRS M CHAGGAR

Between:

CFH DOCMAIL LTD **Appellant**

- and -

ANDREW MOULAND
(VALUATION OFFICER) **Respondent**

Regarding:
955, YEOVIL ROAD, SLOUGH, SL1 4NH
(the “subject property”)

Mr H Seabrook of Ryan for the Appellant
Mr K Chumba for the Respondent

Hearing date: Friday 22 August 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is dismissed. The rateable value (RV) of £95,500 is confirmed with effect from 1 April 2023.

Introduction

2. This appeal has been brought in respect of the following: an appeal was lodged by Ryan on behalf of CFH Docmail on 14 March 2025 against the Valuation Officer's (VO) decision of 7 March 2025.

3. Mr Seabrook 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), Mr Seabrook's declaration of truth included a statement that he was instructed under a conditional fee arrangement.

4. Mr Seabrook declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and 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.

5. 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).

6. The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

7. Mr Chumba appeared before the panel in the dual role of advocate and expert witness.

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

Issue

9. The issue before the panel concerned the price per m² to be adopted for the subject property. The appellant's representative sought a reduction to RV £83,500 based on a price per m² of £140. The respondent defended the current entry in the Rating List of £95,500 based on a price per m² of £160.

10. The antecedent valuation date (AVD) for the 2023 Rating List was 1 April 2021 and the material date for the appeal was 1 April 2023.

11. The subject property was a warehouse and premises built in 1994 and located on the Slough Trading Estate and surrounded by many industrial units.

Decision and reasons

12. Mr Seabrook confirmed that he was seeking a reduction from RV £95,500 to £83,500 as he considered that the price per m² adopted of £160 was unreasonable considering a price per m² of £140 to be reasonable having regards to the rental evidence.

13. Mr Seabrook advised that as the rent on the subject property commenced in 2024 it was too remote from the AVD to be of assistance and therefore considered other rental evidence to support his contention that £140 per m² should be applied.

14. Mr Seabrook considered the best evidence was that of the lease for 688 Stirling Road which was a similar sized property with the lease commencing in March 2020 for ten years with a break clause at five years and analysed to £130.37 per m². He also considered that the lease on 232 Berwick Avenue also supported his contention as this commenced in September 2020 for 20 years and analysed to £135.48 per m². Although these were prior to the AVD he considered showed that values would have been around £140 per m² at the AVD.

15. Mr Seabrook did not consider the respondent's comparable hereditaments of 687 Stirling Road and 804 Oxford Avenue should be given lesser weight as 687 Stirling Road was a lease renewal whereas his comparable hereditaments were both new leases and 804 Oxford Avenue was in a different scheme due to being older and in a different scheme.

16. Mr Chumba agreed that the rent of the subject property should carry minimal weight due to it being too remote from the AVD. He considered the best evidence was that of leases commencing close to the AVD and therefore considered 687 Stirling Road provided the best evidence. This lease, which was a renewal of a lease, commenced on 1 June 2020 and which he analysed at £156.90 per m².

17. Mr Chumba also considered that the lease for 804 Oxford Avenue was supportive as, although older it was only six years older, and the lease which commenced on 1 June 2021 analysed £173.68 per m² with the appellant's representative analysing the rent to £163.53 per m². He stated that the market was still recovering following Covid 19 pandemic and as 804 Oxford Avenue analysed to a value in excess of the price per m² adopted for a newer property he did not consider the current RV to be unreasonable.

18. The panel considered all the rental evidence submitted. It accepted that as the rental evidence for the subject property was from 2024 it carried lesser weight as it was too remote from the AVD. It then considered the remaining rental evidence. It considered that the best evidence was that of 804 Oxford Avenue which was a new lease close to the AVD. Whilst it noted that the property was in a different valuation scheme to the subject property due to its age the difference in age was minimal being six years. This rent analysed to a value in excess of £160 per m² and therefore the panel considered this compelling evidence.

19. The panel also considered that the rent passing for 687 Stirling Road, a slightly larger property, where the rent analysed to just below £160 per m². Whilst it noted that this lease may have been a lease renewal, it still showed a value close to the adopted price per m² and was close to the AVD and therefore the panel placed some weight upon this evidence.

20. The panel then considered the rents supplied by the appellant's representative. The panel noted that they were new leases but further from the AVD than the VO's rental evidence and therefore would require more adjustment to accord with values prevailing at the AVD. Also, no evidence was submitted to show how the rental market was during the periods and therefore the panel gave less weight to these rents.

21. The panel having considered the evidence presented had not been persuaded by the appellant's representative that the current RV of £95,500, based on a price of £160 per m², was unreasonable. It considered that the rent for 804 Oxford Avenue compelling together with the rental evidence of 687 Stirling Road as further support.

Determination

22. In view of the above findings and conclusions, the Tribunal is satisfied that RV £95,500 is reasonable and accordingly dismisses the appeal.

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) 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 M Chaggar, Senior Member

4 September 2025

Mr A Jolly
Clerk to the Tribunal
Date issued to the parties: 4 September 2025