IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG101322609

Sitting remotely using Microsoft Teams on 6 August 2026

Date: 19 August 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — warehouses and storage land; appeal on the grounds that the subject property is incapable of beneficial occupation; appeal allowed-in-part.

Before:

MRS E M H NGOGA
MRS R HEALD

Between:

CHRISTOPHER HITCHENS — **Appellant**

- and -

KAREN GILES (VALUATION OFFICER) — **Respondent**

Regarding:

RUSTY PARTS, BIRDS EDGE LANE, HUDDERSFIELD, HD8 8XR
(the “subject property”)

Mr C O’Carroll of Newmark Gerald Eve LLP for the **Appellant**
Mr T Brown for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal panel determined a revised rateable value (RV) of £12,750 with effect from 1 April 2017.

STATEMENT OF REASONS

Introduction

3. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal has been made to this Tribunal on the grounds that the rateable value (RV) for the appeal property is not reasonable.

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

Background

5. The hereditament comprises two former agricultural buildings, constructed in the 1960s, and an area of surrounding storage land situated in a rural location. The buildings are used for storage purposes and provide covered accommodation, albeit in poor condition. The wider site consists of open land used for the storage of machinery, parts and other materials. In the rating list the hereditament is described as “warehouses and storage land”.

6. In the proposal, the Appellant contended that the buildings were in such poor condition that they were beyond their useful economic life and contributed little, if any, value to the hereditament. The Appellant therefore sought a reduction in the RV from £32,750 to £8,500 with effect from 1 April 2017, based on valuing the buildings at £1/m^2 and the value of the land was not contested at £1.25/m^2.

7. The rateable value for Rusty Parts, Birds Edge Lane, Huddersfield, HD8 8XR was entered in the 2017 rating list at £32,750 with effect from 1 April 2017. This assessment was based on a building rate of £12/m^2 and a land value of £1.25/m^2 for the unsurfaced fenced land. During the challenge process, the Valuation Officer reduced the assessment to £17,250 by lowering the building rate to £5/m^2 and applying a 7.5% allowance to reflect the lack of insulation, resulting in an effective building rate of £4.63/m^2. The value attributed to the land remained unchanged at £1.25/m^2.

8. At the hearing, Mr O'Carroll stated that, following the admission of the late evidence, the Appellant no longer sought the rateable value proposed in the challenge. Instead, he contended that the hereditament should be reduced to a nominal assessment of nil or £1, relying on examples of other assessments in the rating list where substantial allowances had been applied for disrepair or poor condition. He submitted that a similar allowance should be applied to the assessment as a whole

9. The evidence submission before the panel comprised all the evidence disclosed and exchanged during challenge which included rental evidence and its analysis.

10. On 7 July 2026, Mr O'Carroll applied for permission to rely on late evidence. The application was considered by Senior Member Mrs Ngoga, who issued a decision on 17 July 2026 admitting the evidence. Mr Brown was afforded an opportunity to respond to the additional material or to make an application to submit further evidence in reply, but no further evidence was submitted.

11. Both parties appeared in the dual role of advocate and expert witness. Mr O'Carroll confirmed that his firm was instructed on a fixed-fee basis and was not acting under a success-related fee arrangement. Mr Brown also appeared in the capacity of both advocate and expert witness. The panel was satisfied that neither representative was acting under a success-related fee arrangement and accepted their evidence on that basis.

Relevant Law

12. 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 responsible for all rates, taxes, repairs and insurance. In respect of the 2017 rating list, the Rating Lists (Valuation Date) (England) Order 2014 requires the rental levels to be taken on 1 April 2015. In respect of the subject appeal, the material day is 1 April 2017.

Discussion

13. The Appellant's case was that the buildings were beyond economic repair and contributed little or no value to the hereditament. The Appellant argued that the extensive disrepair, deterioration of the buildings and the presence of asbestos meant that no reasonable landlord would undertake the works necessary to return the property to a reasonable state of repair. The proposal sought a reduction in the RV to £8,500, based on valuing the buildings at £1/m² and the land at £1.25/m². The Appellant also relied on a number of assessments where substantial allowances had been made for disrepair or where buildings had been attributed little or no value. At the hearing, however, the Appellant's position evolved and it was submitted that the hereditament should be reduced to a nominal assessment of nil or £1.

14. The Valuation Officer accepted that the property was in poor condition and had already reduced the assessment from £32,750 to £17,250 by reducing the building rate from £12/m² to £5/m². However, the Valuation Officer maintained that the hereditament remained capable of beneficial occupation and continued to provide value as covered storage. It was further submitted that the asbestos quotation included works that went beyond repair and extended into improvement works and therefore did not demonstrate that the hereditament should be reduced to a nominal value.

15. In determining the appeal, the panel had regard to the statutory assumptions contained in Schedule 6 to the Local Government Finance Act 1988, the evidence relating to the physical condition and use of the property, the asbestos report and associated cost information, and the comparable evidence relied upon by the parties.

16. The panel was satisfied that the appeal hereditament remained in rateable occupation throughout the relevant period. The evidence established that the property was occupied and used by the Appellant for the storage of business parts and machinery in connection with his business. The panel therefore found that the hereditament satisfied the requirements for rateable occupation and that the appeal was concerned with the effect of the property's condition on valuation rather than whether a hereditament existed.

17. The panel carefully considered the photographic evidence, asbestos report and asbestos removal quotation. It accepted that the buildings were in a very poor state of repair. The evidence showed that they were former agricultural structures of considerable age, with damaged asbestos roofing and cladding, deteriorating walls and generally poor quality accommodation.

18. The panel noted that the photographs relied upon by the Appellant were taken during an inspection in 2024 and that the asbestos report and quotation were prepared after the material day. The panel recognised that this evidence was not contemporaneous with 1 April 2017 and therefore treated it with appropriate caution. However, the panel accepted that the asbestos-containing materials identified in the report were likely to have been present on 1 April 2017 and that they would have had an adverse effect on the rental value of the hereditament at that date. The panel therefore considered the evidence relevant to establishing the nature and extent of the property's condition on the material day.

19. The panel also rejected the Appellant's submission that the hereditament had no value. Whilst the Appellant argued that there would be no demand from a hypothetical tenant, the hereditament must be valued rebus sic stantibus, having regard to its actual mode or category of occupation. The panel noted that the property had been occupied and used for storage purposes throughout the relevant period. It is well established that the actual occupier may be taken into account when considering the hypothetical tenancy. The panel found the observations in the *Natural History Museum* case helpful, namely that although a hereditament is valued as vacant and to let, in reality it may be only the actual occupier who would have an interest in taking it on. The panel considered that the longstanding occupation and continuing business use demonstrated that the property provided some benefit and therefore retained some value.

20. The panel also considered the spreadsheet of assessments relied upon by the Appellant in support of a nominal value. Whilst these examples demonstrated that significant allowances may be made in appropriate circumstances, limited detail was provided regarding the physical condition, occupation, valuation history and individual circumstances of those hereditaments. In particular, the panel was unable to determine whether those properties were occupied, the extent of any disrepair affecting them, or the precise reasons why the allowances had been granted. The panel therefore attached limited weight to those examples.

21. The panel also considered the Appellant's reliance on valuation scheme 362078, which includes a provision that workshops/stores for properties which are mainly land may be valued at £0.00 per m². The Appellant submitted that this provision should apply to the subject property because the site comprised approximately 5,000 m² of land and only around 2,300 m² of buildings, such that the hereditament was predominantly land. The Valuation Officer disagreed and submitted that the provision was intended for properties where the principal value of the assessment lay in the land, whereas in the present case the buildings contributed a greater share of the overall assessment than the land. The panel accepted the Valuation Officer's submission on this point. Whilst the land area exceeded the building area, the panel was not satisfied that the hereditament was properly characterised as a property which was mainly land for the purposes of the valuation scheme. The buildings continued to provide covered storage accommodation and contributed a significant proportion of the overall value of the hereditament. The panel therefore did not consider that the £0.00 per m² provision should be applied to the buildings in this case.

22. The Valuation Officer relied on three comparable storage lettings: D Akiens Storage, Land at Cleckheaton Mills; Former Transfer Station, Scout Hill Road, Dewsbury; and Storage Land at Colne Bridge Mills, Huddersfield. These analysed to between £6.52/m² and £9.29/m² and supported assessments ranging from £4.30/m² to £5.50/m². The Valuation Officer also relied on the assessment of Unit 4A, Barncliffe Mills, Shelley, which was assessed at £4.00/m². The Appellant contended that the severe disrepair and asbestos contamination affecting the appeal hereditament materially distinguished it from those comparables.

23. The panel further noted that the Valuation Officer was unable to confirm whether the comparable properties relied upon in support of the assessment were affected by similar asbestos-related issues. The panel therefore considered that the comparables did not fully reflect the circumstances of the subject property and attached less weight to them when determining the appropriate level of value. Nevertheless, the panel was not satisfied that the evidence demonstrated that the hereditament was incapable of beneficial occupation, beyond economic repair, or of only nominal value as at 1 April 2017.

24. Having considered all of the evidence, the panel concluded that the adopted rate of £5/m² did not adequately reflect the exceptionally poor condition of the buildings. Whilst the panel accepted that the hereditament retained value and remained capable of beneficial occupation, it considered that the combined effect of the significant disrepair, ageing construction and the presence of asbestos justified a further reduction beyond that allowed by the Valuation Officer. The panel noted that the lowest value within the relevant valuation scheme was £3/m² and concluded that this more appropriately reflected the condition and utility of the appeal property.

25. The appeal is therefore allowed in part. The panel determines that the buildings should be valued at £3/m², with the land remaining valued at £1.25/m².

Conclusion

26. In view of the above findings and conclusions, the Tribunal panel determined that the RV in respect of the subject hereditament was unreasonable, and that an RV of £12,750 more accurately reflected the appeal property. This equated to a price of £3.00/m^2 (with a 7.5% allowance) and the unsurfaced land remaining at £1.25/m^2. The panel recalculated the revised valuation as shown below.

Valuation	**Base / Adopted Rate**	£ 3.00

Item	**Description**	**Area m2**	**Relativity**	**£/m2**	**Value**
1.1	Ground Workshop	1,305.00	0.925	£ 2.78	£3,621.38
1.2	Ground Workshop/Stores	1,088.00	0.925	£ 2.78	£3,019.20
				Subtotal	**£6,640.58**
	Additional Features	**Area m2**	**Line/Overall**	**£/m2**	**Value**
	Unsurfaced, Fenced Land	5,000.00	0.42	£ 1.25	£6,250.50
				Total	**£12,891.08**

Say RV £12,750

27. As a consequence of the above decision, the Tribunal panel orders the Valuation Officer to reduce the 2017 Rating List entry in respect of Rusty Parts, Birds Edge Lane, Huddersfield, HD8 8XR to £12,750 RV with effect from 1 April 2017. The Valuation Officer must comply with this Order within two weeks of the date of its making.

28. The Appellant is entitled to a full refund of the fees paid in respect of the subject hereditament in accordance with regulation 13E(a)(a) of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 (as amended).

Right of further appeal

29. 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.

30. 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 E M H Ngoga, Senior Member (Chair)
Mrs R Heald, Senior Member
19 August 2026

Mrs K Edhouse-Thomas
Clerk to the Tribunal
Date issued to the parties: 19 August 2026