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

Case No: CHG101334715

Sitting remotely using
Microsoft Teams on
11 September 2026

Date: 9 October 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Compiled list appeal — Public house and premises — Fair Maintainable Trade — Appeal dismissed

Before:

MISS S STAPLETON
MRS FER DUGGAN

Between:

LAWRENCE SHIRLEY — **Appellant**

- and -

AMANDA HITCHINGS
(VALUATION OFFICER) — **Respondent**

Regarding:

THE SHIP INN, HOYLAKE CH47 3BB
(the "subject property")

Mr Lawrence Shirley the **Appellant in person**
Mr Graham Dodd for the **Respondent**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeal is dismissed.

2. The Tribunal finds that the existing rateable value was reasonable.

STATEMENT OF REASONS

Introduction

3. The appeal property was entered in the 2023 rating list as a 'public house and premises' at rateable value (RV) £17,250 effective from 1 April 2023.

4. Mr Wright of the Pubs Advisory Service Ltd on behalf of the appellant had made a challenge against the accuracy of the compiled list assessment in the 2023 Rating List, by way of a proposal that the appellant served on the Valuation Officer (VO) on 25 March 2025. After considering the proposal and evidence submitted during the challenge period, the VO decided that a revision was warranted and the Rateable Value for the subject property should be reduced to RV £16,000. A decision notice to this effect was served on the appellant on 17 July 2025. He then appealed the VO's decision to the Tribunal on 17 November 2025 on the grounds that the current valuation for the hereditament was not reasonable, under Regulation 13A of the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009.

5. The appeal property was a public house and premises located in Hoylake.

6. Mr Dodd confirmed that he was representing the VO as advocate and expert witness.

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

Background

8. The issue in dispute before the panel was RV to be applied to the subject property. Mr Shirley sought a reduced entry of £12,000 RV from 1 April 2023. Mr Dodds defended the VO's revised assessment of £16,000 RV.

9. The evidence bundle before the panel comprised all of the evidence disclosed and exchanged during challenge which included the parties' valuations, skeleton arguments, a location map and a external photographs of the subject property and locality. The appellant had also provided the following judgments:

    - *Jack in the Green v Buckley (VO)* 110516875401/537N10 dated 12 July 2013
    - *Wishart v Hulse (VO)* [2018] UKUT 0224 (LC)

Relevant Law

10. The term 'rateable value' is defined in Schedule 6 to the Local Government Finance Act 1988 (as amended):

> "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; and

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".

Discussion

11. The Antecedent Valuation Date (AVD) is 1 April 2021. This is the date when economic factors are fixed for the purposes of the 2023 rating list.

12. The appellant's proposed valuation of £12,000 RV was based on 8.11% for wet sales of £141,750 and 1.79% for dry sales £28,250. He argued that the area was in decline due to the beach being managed to more of a grassland area. He also raised other issues such as events that took place in the locality such as a lifeboat day and a bonfire on the beach were no longer happening and, a nearby hotel was being used to accommodate asylum seekers. All of this he argued reduced his trade.

13. The VO contended that the subject property had been valued in line with the Approved Guide for the valuation of public houses "the guide" which had been agreed between the VO and the British Beer and Pub Association. The panel applied significant weight to the VO's calculation of the Fair Maintainable Trade (FMT).

14. The VO had categorised the subject property as a category 1 public house. It had determined its RV by adopting 7.56% of the FMT for the wet sales of £206,000 as at 1 April 2021 (£250,000 less 17.5% due to Covid) which totalled £15,574 and 1.35% for dry sales of £41,250 as at 1 April 2021 (£50,000 less 17.5% due to Covid) which totalled £557. The VO had rounded the total of £16,130 down to £16,000.

15. In respect of the decline in the locality and the reduction to the appellant's trade, the figures presented by the VO did not demonstrate this, as the wet trade had increased to £332,000 in 2022 and £387,000 in 2023 although the VO did suggest that this the trading information was for 13 months, rather than 12 months.

16. There were arguments that a Golf championship that had happened in 2023, had a positive effect of the trade of the subject property in 2022 and 2023, however, any changes in trade levels that are attributable to economic factors, whether better or worse, would be an issue for the 2026 rating list as the AVD for that rating list was 1 April 2024.

17. Although the appellant argued that he was overtrading, he provided no evidence to substantiate his assertion. The VO had contended that overtrading was more if a celebrity

was running a public house, rather than a publican. The panel applied less weight to the appellant's argument that he was considered a local celebrity as although he may be known in the locality as a good publican, the panel concluded that this was not the same as a well-known celebrity running a public house.

18. The appellant had also argued that the subject property was more akin to the category three public house as it had sky television.

> " Category 1 - City and town centre houses This includes both circuit bars and traditional pubs situated in town and city centres or destination areas such as larger tourist centres and entertainment areas. They may either be food or wet led. They will be well invested, often but not exclusively trading under direct management with or without corporate branding"
>
> Category 3 – Urban Fringe, Local and rural houses
>
> This includes both bars and traditional pubs situated on the outskirts of town and city centres, and local pubs in more outlying and rural areas serving a residential/local community. These are likely to include pubs that would typically qualify as an "asset of community value". They will not form part of a main pub circuit but may be on the fringes of one".

19. However, the panel applied weight to the VO's argument that he would use the same percentage for wet and dry sales irrespective of the category the subject property was placed in.

20. The appellant had also referred to two other public houses which the RV's were £12,250 for The Dee View Hotel and £14,250 for the Black Horse. The VO submitted that they have a limited food offer and had a wet trade of £165,000 and £210,000 respectively, which was less than the combined wet and dry trade for the appeal property (£247,250) and therefore they would be less. Furthermore, the panel applied less weight to these two comparable properties as they were 6.5 miles from the subject property.

21. The panel noted that the rent for the subject property was £61,000 although this included a service charge and the residential accommodation. Although there was no evidence presented giving a breakdown between the commercial and domestic elements and the service charge, the panel further concluded that the RV of £16,000 would be substantially less than the rent that would be paid, purely for the commercial premises.

22. When the appeal had been listed to a hearing on 10 April 2026, the appellant had produced a pre-hearing note asking for this Tribunal to acknowledge that the Approved Guide for the valuation of public houses had been withdrawn. However, this statement was incorrect. The clerk advised that:

- Hansard has recorded Mr Tomlinson MP as saying:

  "The Government acknowledge their concerns and will therefore carry out a review of the pub valuation methodology. The review will report in time to be implemented at the next revaluation."

23. The clerk also confirmed to the panel that there is no stay on public house appeals and given that the statement was made in January, shortly before the start of the 2026 rating list, that the review will be for the next rating list, which is currently due to be 1 April 2029.

24. The panel was satisfied with the advice given by the clerk. It was also satisfied and preferred the evidence that had been presented by Mr Dodds, who was the lead valuer for public houses in the region. He had clearly explained to the panel how the trading evidence had been calculated by reference to the relevant trading evidence. It was also satisfied with the percentage of the wet and dry trade the VO had used to determine the RV, especially as the appellant, in his valuation, had used a higher percentage of 8.11 for wet sales.

25. The panel also concluded that the majority of the issues raised by the appellant were matters that may affect the RV for the 2026 rating list.

Conclusion

26. In view of the above findings and conclusions, the Tribunal is satisfied that the RV was reasonable and it dismissed the appeal.

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/.

Miss S Stapleton, Senior Member
Mrs FER Duggan, Member
9 October 2026

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 9 October 2026