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

Case No: CHG101385710

Sitting remotely using Microsoft Teams on 10 July 2026

Date: 7 August 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Refactory Works and Premises — Flight Centre (UK) limited v Ricketts (VO) [2021] UKUT 0315 (LC) — end allowance for disabilities — appeal allowed in part

Before:

MISS N CLARKE
MR M DAMPHA

Between:

PARKINSON SPENCER REFRACTORIES LTD — **Appellant**

- and -

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

Regarding:

PARKINSON - SPENCER REFRACTORIES LIMITED, AMBLERTHORN FIRECLAY WORKS, HALIFAX HX3 6SX
(the “subject property”)

Paul Willmore for **Rupert David Ltd** for the **Appellant**
Mrs Vicky-Janyne Lee for the **Respondent**

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is allowed-in-part.

2. The Tribunal finds that the rateable value (RV) for the subject property should be reduced to £260,000 as conceded by the Valuation Office (VO).

STATEMENT OF REASONS

Introduction

3. Mr Willmore had made a challenge against the accuracy of the compiled list assessment for the subject property in the 2023 Rating List, by way of a proposal that was served on the VO on 2 August 2025. After considering the proposal and evidence submitted during the challenge period, the VO decided that the proposal was not well founded.

4. A Decision notice to this effect was served on Mr Willmore on 16 October 2025. The appellant company then appealed the VO's decision to the Tribunal on 12 February 2026, 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. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

6. The subject property was described as Refractory Works and Premises. It is the only one in existence in this country and is a specialist supplier of bricks for use in glassworks across the world and has been for 226 years. It has been owned by the same family for the entire time.

7. The evidence bundle before the panel comprised all of the evidence disclosed and exchanged during challenge which included Mr Willmore's challenge, his statement of case, the history of the RVs for the subject property, an ariel plan of the subject property and both parties' detailed valuation of the hereditament and the LO's comparable properties.

8. As Mr Willmore appeared on behalf of the appellant as both advocate and expert witness, the clerk asked if there was a success related fee involved and if so whether its existence was compatible with his obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC) dated 3 August 2018.

9. He declared that he was instructed under a contingency fee arrangement in his role as both advocate and expert witness. Mr Willmore confirmed 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.

10. The panel accepted this expert witness evidence on the above basis as the appeal is not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions -

general) of the Procedure regulations[1] and is 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).

11. Mrs Lee confirmed that she was representing the VO as advocate and expert witness.

12. For 2023 rating list appeals the Antecedent Valuation Date (AVD) is 1 April 2021. The material date for the subject properties was 1 April 2023.

13. Mrs Lee asked for photographs of the subject property that she had taken on her site visit to the subject property to be allowed. Mr Willmore did not object to them being included.

Relevant Law

14. 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

15. Mr Willmore submitted that the RV had increased from RV £200,000 in the 2017 rating list to RV £310,000 for the 2023 rating list, a 50% increase. He disagreed that an assessment, which consists of a lot of old buildings, would be worth more now, than they did six years ago.

16. He also referred to the assessment in previous lists, where the VO had agreed to reduce the RV following a proposal being submitted.

17. He also sought a 10% allowance to reflect the access, layout and sloping site.

18. Mr Willmore argued that the subject property was not worth more that £200,00 as demonstrated by reference to the RV in previous rating lists which he had set out as follows:

[1] The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 [SI 2009 No2269]

(1) 2005 rating list RV was £233,000 – reduced to £215,000;
(2) 2010 rating list RV was £297,000 – reduced to £202,000;
(3) 2010 rating list subsequently increased to £212,000 – reduced to £209,000;
(4) 2010 rating list subsequently increased to £221,000 – reduced to £218,000; and
(5) 2017 rating list RV was £242,000 – reduced to £200,000.

19. During questioning, the clerk referred to the Upper Tribunal judgment of *Flight Centre (UK) limited v Ricketts (VO)* [2021] UKUT 0315 (LC) dated 19 October 2021. Mr Higgin, the Upper Tribunal member stated at P. 29

> *"I attach no weight to comparisons with previous Rating Lists*"

20. However, in response, Mr Willmore argued that he had referred to the RVs from previous rating lists to demonstrate that at no time previously was the subject property valued at more than £300,000 and particularly for the 2010 rating list the reduction he obtained was significant.

21. Mrs Lee contended that her revised valuation reflected a 5% allowance due to the sloped site, the poor access and layout. In her opinion, no evidence had been presented to suggest that a larger allowance should be allowed.

22. Turning to the increase in the RV from the previous rating lists, Mrs Lee contended in the 2010 rating list, the VO had allowed the maximum in terms of depreciation in respect of the buildings, equipment and any plant and machinery that were reflected in the valuation. Although she accepted that these would now be older, the amount allowed in terms of depreciation, would in effect level off and they would not depreciate any more than they had already done so.

23. She also contended that the rebuild costs for the buildings are now greater than they would have been for the previous rating lists and this would also be factored into the valuation.

24. Although Mrs Lee would have been prepared to reconsider the amount of depreciation, Mr Willmore did not provide any evidence to her, to demonstrate that the allowance for depreciation should be greater than what she had already allowed.

Conclusion

25. In view of the above findings and conclusions, the Tribunal is satisfied that the RV of £260,000 as proposed by Mrs Lee was reasonable. Whilst the panel understood the reasons for Mr Willmore being aggrieved at the increase in the RV, he provided no evidence to the panel to demonstrate that either the 5% allowance, or the allowances for the depreciation, should be greater.

26. The panel appreciated the sui generis nature of subject property and that it was unique. However, Mr Willmore could have referred to other properties where a 10% allowance had been granted for the same reasons and provided evidence where similar aged buildings had also been granted a greater allowance for depreciation, but, he had failed to do that.

27. The appeal was therefore allowed but only to the extent of the VO conceding the RV at £260,000.

Order

28. 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 reduce the entries in the rating list to rateable value £260,000 with effect from 1 April 2023.

29. Under regulation 38(9), the Valuation Officer must comply with this order within two weeks of the date of its making.

Refund of appeal fees

30. As the grounds of the appeals have been made out, a refund of the paid fee will now be arranged (Regulation 13E of the NDR Alteration of Lists & Appeals Regs) provided there is no review of the Tribunal's decision.

Right of further appeal

31. 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.

32. 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 N Clarke, Presiding Senior Member
Mr M Dampha, Senior Member
7 August 2026

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal
Date issued to the parties: 7 August 2026