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

Case No: CHG101387223

Sitting remotely using Microsoft Teams on 23/03/2026

Date: 8 April 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Offices and premises — Unadjusted base rate — Appeal dismissed.

Before:

MISS EA HOWARD
MR M MIAH

Between:

JOE BARRY INGLETON — **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) — **Respondent**

Regarding:

4 CARTERS SQUARE, UTTOXETER, ST14 7FN
(the “subject property”)

The Appellant in person
Mr B Walker for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal Panel confirmed the rateable value (RV) of the subject property at £20,500 with effect from 1 April 2023.

STATEMENT OF REASONS

Introduction

3. This was a 2023 rating list appeal. The subject property had been entered in the 2023 rating list as “Shop and Premises” at an RV of £24,500 with effect from 1 April 2023. This was based on a Zone A rate of £260 per square meter (psm).

4. The challenge proposal was submitted by the appellant and was received by the Valuation Officer (VO) on 4 August 2025. It had been made on the grounds that the RV shown in the 2023 rating list was wrong and proposed a revised RV of £14,750 based on a Zone A rate of £150 psm.

5. The VO issued a challenge case decision notice. The VO’s decision was to treat the appellant’s challenge as not well-founded, however he reduced the RV to £20,500 based on a Zone A rate of £215 psm.

6. Mr Ingleton represented himself at the hearing. Mr Walker appeared on behalf of the respondent 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 subject property was a shop located in the centre of Uttoxeter. It was located in a retail-led development of fifteen units, with pedestrian access through to the High Street. The subject property was built in 2014 and refurbished in 2021; the refurbishment was carried out by the appellant. The subject property measured 159.52m^2 and benefitted from air conditioning.

Relevant Law

The Local Government Finance Act 1988

9. Schedule 6 of the Act provides that:

> 2(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.

10. 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.

11. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 1 April 2023.

Discussion

12. The leading judgment of *Lotus and Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141, referred to in the respondent's submissions, set out six propositions to be followed when considering the weighting of evidence:

    1. Where the hereditament which is the subject of consideration is actually let that rent should be taken as the starting point.
    2. The more closely the circumstances under which the rent agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the definition of gross value in s.19(6) of the General Rate Act 1967 the more weight should be attached to it.
    3. Where rents of similar properties are available, they too are to be properly looked at through the eye of the valuer in order to confirm or otherwise the level of value indicated by the actual rent of the subject property.
    4. Assessments of other comparable properties are relevant. When a valuation list is prepared these assessments are to be taken as indicating comparative values estimated by the Valuation Officer. In subsequent proceedings on that list therefore they can properly be referred to as giving an indication of that opinion.
    5. In light of all the evidence an opinion can then be formed of the differing types of evidence depending on the one hand the nature of the actual rent and on the other hand, on the degree of comparability found in other properties.
    6. In those cases where there are no rents available of comparable properties a review of other assessments may be helpful but, in such circumstances, it would be clearly more difficult to reject the evidence of the actual rent.

13. The subject property was subject to a new five-year lease, effective from 1 May 2021. The rent was a stepped rent with year one at £18,000, year two at £20,000, and years three to five at £22,000 per annum. The property was let out in a shell and core condition on full repair and insurance (FRI) terms. Mr Walker had analysed the rent to year three which was when there was a break clause, this devalued to £218 psm. He also analysed the rent over the full term of the lease which devalued to £216 psm.

14. Mr Walker stated that the reason he was now seeking a reduction in the RV to £20,500, was that through communication with Mr Ingleton it was found that an amount of £8,000 which was listed on the form of return as a premium, was a deposit Mr Ingleton paid to the landlord for

the unit. Therefore, this was not included in Mr Walker's analysis. He contended that the new analyses, referred to above, supported the reduction in RV based on a Zone A rate of £215 psm.

15. The panel reviewed the rental evidence Mr Walker provided as comparison. Unit 5 Carters Square was a similar size to the subject property at 163m^2. It was subject to a ten-year lease based on a rent review. The passing rent was £32,500 with effect from 28 April 2019 on FRI terms. Mr Walker had analysed this to £342.39 psm and it was in the rating list at a Zone A rate of £260 psm. This unit had since been vacated by the occupier under this lease agreement.

16. 8 High Street was subject to a ten-year lease on FRI terms with effect from 7 April 2020 at £27,500 per annum. Mr Walker analysed this to £291.49 psm and it was in the rating list with a Zone A rate of £290 psm. Kiosk 2 Carters Square was significantly smaller than the subject property at 18.23m^2. It had a passing rent of £5,000 per annum with effect from 1 November 2020 on a new, five-year lease. Mr Walker had analysed the rent to £262.31 psm and it was in the rating list with a Zone A rate of £260 psm.

17. The panel heard from Mr Ingleton that the RV of the subject property seemed unfair when comparing to other units in the area. He also contended that the subject property had been penalised by the width of the subject unit which increased the RV. Mr Ingleton highlighted 33 High Street which was also trading as a coffee shop and Mr Ingleton considered that it was in a more desirable location, it was larger than the subject property and had a lower RV. He also considered that Lloyds Bank was in the same valuation scheme but located outside of Carters Square, yet was larger and had a lower RV.

18. Mr Ingleton also referred to the current state of the location and the fact that there were now many empty units. It was his contention that he was being penalised for offering customer toilets and having air conditioning. He stated that other shops had the same facilities but were not charged for them.

19. The panel considered all the evidence before it. As per the legislation set out above, the material day for this appeal was 1 April 2023, this is the day that the panel had to consider the subject property and the locality. Therefore, no weight was given to Mr Ingleton's submissions regarding the current state of the locality as it is three years post the material day. Mr Ingleton stated that the locality was different when he took out the lease and that the empty properties, particularly when Wilko vacated, was after the material day for this appeal.

20. In relation to the customer toilets and the air-conditioning, the panel could only consider whether these had been valued correctly for the subject property. The panel noted that two of Mr Walker's comparable assessments had air-conditioning included in the valuations at the same rate of £7 psm that the subject property did. Mr Ingleton had not submitted any evidence to demonstrate any assessments where air-conditioning had not been included. The panel was aware that air-conditioning was rateable and was satisfied that the subject property was valued in line with other assessments where air-conditioning had been identified in the locality. Whilst the toilets were used by the staff, they were also open to customers. The panel heard from Mr Walker that customer toilets were included in the net internal area (NIA) as per the RICS code of measuring practice. There was not a taper for if they were used by staff as well. However, the panel noted that they were valued at 10% of the Zone A rate. The panel were satisfied that the customer toilets were correctly included within the valuation.

21. The panel then turned to the issue of the Zone A rate. It found that the properties Mr Ingleton had referred to were outside of the immediate locality of Carters Square. Lloyds Bank was located on Carter Street which the panel had not been provided sufficient evidence for comparison purposes. It did note that it was outside of the pedestrianised shopping area and the Lloyds Bank was a pre-1900 built property with access disadvantages, compared to the modern subject property. Bear Coffee was located on the High Street. The panel noted from the map provided that values reduced as the properties moved away from Carters Square. Bear Coffee was at the top end of the High Street, at the start of the pedestrianised area where the values were £160 psm. The values then increased to £260 psm at the entrance to Carters Square and increased again to £290 psm as they continued down High Street.

22. The panel found that the best evidence was the rent of the subject property. This was effective from 1 May 2021, just one month after the AVD and was a new letting. The analysis had been done on the lease value which was of a unit in a shell and core state. None of the appellant's improvements had been included in the analysis done by Mr Walker. The panel found that the analysis demonstrated that a Zone A rate of £215 psm was reasonable for the subject property.

23. The panel considered the location of the subject property in comparison to the assessments provided by Mr Walker for comparison and in relation to Bear Coffee. It was clear to the panel that the evidence demonstrated that values increased heading down the High Street from North to South. It heard from Mr Walker that footfall increased at Carter Square due to the flagship store and parking available. The panel noted that the subject property was located in the middle of Carter Square and would benefit from the footfall between the carpark and the High Street.

24. Mr Walker had reduced the Zone A rate to £215 psm, down from £260 psm, for the subject property. It was the panels opinion that this was reasonable. The burden of proof was on the appellant to persuade the panel that the RV was unreasonable. In this case the panel found that the appellant had not demonstrated that £215 psm was unreasonable and had focussed on evidence of the current situation which the panel could not consider in this appeal.

Conclusion

25. In view of the above findings and conclusions, The Tribunal Panel confirmed the RV of £20,500 with effect from 1 April 2023 based on a Zone A rate of £215 psm and the valuation in the evidence statement set out by Mr Walker. Therefore, the appeal was dismissed.

Floor	**Description**	**Area (m^2)**	**£/m^2**	**Value (£)**
Ground	Retail Zone A	60.88	215.00	13,089
Ground	Retail Zone B	54.76	107.50	5,887
Ground	Retail Zone C	4.83	53.75	260
First	Office	8.36	21.50	180
Ground	Public Toilets	15.07	10.75	162
Mezzanine	Internal Storage	15.62	10.75	168
Mezzanine	Internal Storage			
ADDITIONAL FEATURES OF THE PROPERTY				
	Air-conditioning System	115.64	7.00	809
			Total	**20,555**

Right of further appeal

26. 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.

27. 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 EA Howard, Senior Member (Chair)
Mr M Miah, Senior Member
8 April 2026

Mrs S Hodgson
Clerk to the Tribunal
Date issued to the parties: 8 April 2026

Addendum
Following the release of the decision document, a clerical error was identified. The appeal had been made against the amended RV of £20,500 and therefore the appeal was dismissed. This has now been corrected following authorisation by the Valuation Tribunal for England under regulation 39 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009