



**IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A NON-DOMESTIC TRANSITIONAL
CERTIFICATION APPEAL**

Case No: VT00027651

Sitting remotely using
Microsoft Teams

Date: 24 July 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Transitional Relief, value of property as at 31 March 2027, rental evidence, comparable evidence, weighting of evidence, appeal dismissed

**Before:
MS LS MARSHALL**

Between:

MAGENTA STORAGE LTD

Appellant

- and -

**KAREN GILES
(VALUATION OFFICER)**

Respondent

**Regarding:
PERSONAL STORAGE AT CITY HOUSE, RONSONS WAY, SANDRIDGE, AL4 9PU
(the “subject property”)**

Mr Fearn of FHP Property Consultants for the appellant
Mrs A Awoyokun for the respondent

Hearing date: Wednesday 2 July 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is dismissed. The rateable value (RV) on 31 March 2017 was confirmed at £174,800 for transitional relief purposes.

Introduction

2. The valuation officer (VO) issued a certificate of RV for transitional purposes on 10 July 2024 stating that as of 31 March 2017 the RV for the subject property should be £174,800. The appellant's representative lodged an appeal against the certificate on 24 December 2024 considering the RV should be £129,000.
3. Mr Fearn 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 Fearn's declaration of truth included a statement that he was instructed under any conditional fee arrangement.
4. Mr Fearn 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. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.
7. Mrs Awoyokun appeared before the panel in a dual role of advocate and expert witness.
8. This tribunal decision document is not and does not purport to be a verbatim record of proceedings.
9. During the hearing one of the member's connections suffered a loss of sound but once the sound was reconnected her camera ceased working. As reconnection was not possible the Senior Member continued to proceed to hear the appeal on her own in accordance with the Tribunal Business Arrangements.

HEARINGS WHERE A MEMBER IS UNABLE TO SIT

Where a panel member is unable to sit for any reason or fails to attend, they will be replaced by another member wherever possible. However, a hearing will proceed with a Senior Member alone where necessary, to avoid postponing the hearing.

Issue

10. The issue before the panel concerned what RV should be applied as at 31 March 2017 for transitional relief purposes.

11. The subject property comprises a light industrial/warehousing unit constructed in the 1980s and refurbished in 2007. The subject property was held freehold and provided self-storage accommodation and is fitted out internally as such. All the property surrounding the subject property were commercial and occupied an out of town location on Ronsons Way, St Albans

Decision and reasons

12. Mr Fearn considered that the RV shown on the Transitional Relief certificate was incorrect and had not taken account rental evidence and comparable evidence from the wider locality which he considered supported a reduction. He also confirmed that whilst a 2010 Rating List appeal had been withdrawn this was with a different party and was unable to verify the reasons for the withdrawal.
13. Mr Fearn stated that the comparable properties provided by the respondent were mainly purpose built storage units that had been built in the 2010s unlike the subject property which was a converted 1980s building. He also considered that the locations of the comparable hereditaments were superior to that of the subject property with many close to retail parks and on main routes close to the town centres whereas the subject property was located on the outskirts of the town in a discrete location. He provided photographs and ariel views to show the differences in locality. He did not consider these comparable hereditaments were truly comparable.
14. Mr Fearn considered that the best evidence was that of 7 Broadfields, Bicester Road Aylesbury which he considered to be truly comparable. This property was a 1980s building refurbished at around the same time as the subject property but was located on an industrial estate. This had been agreed at £34.12 per m² which he considered should be applied to the subject property instead of £42.25 per m². He referred to 134 Ashley Road where the unadjusted price per m² was £ 42.25 per m² but the actual warehouse price was lower than that applied to the subject property even though the building was a newer purpose built property. He considered this supported his contention that RV £174,800 was incorrect and that RV £129,000 should be applied.
15. Mrs Awoyokun stated that following a 5% allowance to reflect location being awarded under the 2017 rating list this was applied to the price per m² adopted for the 2010 Rating List and therefore a Transitional Relief Certificate was issued reducing the RV on 31 March 2017 to £174,800. She confirmed that an appeal under the 2010 Rating List for the subject property had been withdrawn.
16. Mrs Awoyokun stated that the subject property was built in 1980s but was adapted for use as a self-storage unit in 2007. She considered that when it was converted to its current use some modification would have been expected. When dealing with the 2017 Rating List appeal the same rental evidence was used and an allowance of 5% was given for the subject property due to its location. She had applied the same 5% allowance to the RV appearing in the 2010 rating list on 31 March 2017.
17. Mrs Awoyokun considered the best evidence to support her contention that RV £174,800 was correct was the rental evidence for 134 Ashley Road, St Albans which had analysed to £63.74 per m². She accepted that it was a newer building and was in a more prominent location but considered that rental levels would be similar. She provided further evidence of other storage units within the wider locality which had been valued between £45,00 per m² and £50.38 per m². She stated that the tone had been established in both the 2010 and 2017

Rating List and that the reduction was due to an allowance which she had carried over to the end of the 2010 Rating List.

18. I considered all the evidence presented by both parties. Whilst I accept that the comparable property in Aylesbury was of a similar age it was in a different town and therefore different rental values may apply. I therefore given this comparable property lesser weight.
19. I then considered the other comparable properties and noted that again the majority were in different towns within the wider locality and again rental values may vary between towns as shown by the price per m² applied which was higher at between £45 perm 2 and £50.38 per m². I therefore placed lesser weight on these comparable properties.
20. I consider the best evidence to be 134 Ashley Road which was in St Albans. I note that this property was in a more prominent location and was a newer building. However, the rent analysed to £63.74 per m² and whilst the rent on the subject property would be lower due to location and being an older building, I consider this had been reflected in the price per m² adopted of £42.25 per m² together with 5% allowance for its location.
21. Having considered all the evidence presented I have not been persuaded by the appellant's representative that RV £174,800 was incorrect and accordingly I dismiss the appeal.

Right of further appeal

22. 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.
23. 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/.

Ms LS Marshall, Senior Member (Presiding)

24 July 2025

Mr A Jolly

Clerk to the Tribunal

Date issued to the parties: 24 July 2025