

Appeal Numbers:	Item 04 – 694036664435/285NV17 Item 10 – 694036672701/537NV17 Item 11 – 694036673199/285NV17 Item 12 – 694036666681/285NV17
Appellants:	Ryan (formerly Altus Group UK Ltd) on behalf of: Item 04 – Mallows Bottling Limited Item 10 – B Braun Avitum UK Ltd Item 11 – Fruitapeel (Juice) Limited Item 12 – Ty Carreg Holdings Limited
Appeal Properties:	Item 04 – 3 Parc Coed Elai, Coed Ely, Tonyrefail, Porth, CF39 8FR Item 10 – Llantrisant Dialysis Unit, Llantrisant Business Park, Llantrisant, Pontyclun, CF72 8LF Item 11 – 8 Llantrisant Business Park, Llantrisant, Pontyclun, CF72 8LF Item 12 – 13 Llantrisant Business Park, Llantrisant, Pontyclun, CF72 8LF
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	17 th June 2025
Appearances:	Mr A Sharkie – Ryan (formerly Altus Group UK Ltd) Mr M Allen – representing Valuation Office Agency
Decision and its date:	Appeal dismissed – 3 rd July 2025
Tribunal Members:	Mr K Lewis (Chairperson) Mr R Henley Mr S Hennah
Tribunal Clerks:	Mr C Richards Mrs S Gwilliam

1. The appeals before the Tribunal followed proposals made by Altus Group UK Ltd (now Ryan) on behalf of the occupiers in respect of the appeal properties, which the Valuation Office Agency (VOA) received on 13th March 2023. The proposal sought a reduction for the entry in the 2017 Rating List to £1 with effect from 15th August 2022, on the grounds that there had been a material change of circumstances in the area after the list was compiled.

2. The only issue in dispute was whether the VO should have adopted an end allowance to reflect the perceived disturbance caused by the road works. All other matters of fact had been agreed in advance of the hearing.
3. The following is a summary of the cases presented and is not intended to be an exhaustive record of the proceedings. However, the parties can be assured that all the evidence was fully considered by the Tribunal when it arrived at its decision. Consequently, the absence of reference to any statement, or evidence, should not be construed as being overlooked.

Legislation and Case Law

- *Schedule 6 of the Local Government Finance Act 1988*

Paragraph 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].”

Paragraph 2 (7) (d) “matters affecting the physical state of the locality in which the hereditament is situated”.

- *Ladies Hosiery and Underwear Ltd v West Middlesex AC [1932] 2. KB 679*
- *Lotus & Delta v Culverwell (VO) & Leicester City Council (1976 RA 141)*
- *Vines Ltd v de Mauny (VO) (2010) UKUT 332*

Evidence and Submissions

Appellant's Evidence

4. Mr Sharkie explained that the material change of circumstances (MCC) was due to roadworks on the A4119 between Coed Ely and Ynysmaerdy, which started on 15th August 2022 and ended on 13th December 2024.

5. With the aid of a location plan, the position of the appeal properties were shown depicting their respective proximity to the works. Three of the properties were located in Llantrisant Business Park, circa 0.5 miles from the roadworks with sole access from a roundabout on the A4119. The other, 3 Parc Coed Elai (Item 4), was located closer to the section of works, with the estate road directly accessed from the A4119. Photographs were also supplied, portraying the roadworks and queues of traffic.
6. A comparable scheme of work outside of the locality presented by Mr Sharkie demonstrated what level of allowance might typically be experienced for works such as these. The nature of disturbances caused by schemes of road works suggested that end allowances between 5% and 10% would be appropriate.
7. Mr Sharkie explained that he recently concluded negotiations with the VOA in regard to a near identical set of works on the A465, which were circa 20km away from the appeal properties. In that instance, he agreed a 7.5% end allowance with the Valuation Officer for properties situated 0.8 to 1.6 miles away from the roadworks. For the case under consideration, Mr Sharkie suggested that a different caseworker may have accepted his proposals for a reduction in rateable value based upon the disruption caused by the road works and highlighted inconsistencies in the VOA's approach.
8. Mr Sharkie believed that the evidence requested by the VOA such as diarised evidence of noise, delays, additional fuel costs or loss of trade was unreasonable, if not impossible, to provide without prior warning. He argued that the lack of reduced rental evidence was due to there being no new lettings within Llantrisant Business Park, consisting of circa 100 properties. Mr Sharkie contested that this showed a lack of desirability for the area throughout the term of the works. As a corollary, landlords were under no obligation to offer reduced rents to existing tenants.
9. Mr Sharkie requested that the Tribunal consider a 5% end allowance for properties situated in Llantrisant Business Park and 7.5% for 3 Parc Coed Elai.

Respondent's Evidence

10. Mr Allen stated there were approximately 100 live assessments on the Llantrisant Industrial Estate in the 2017 rating list and only a few had appealed on the basis of a MCC which had an adverse impact on the rental value of the appeal properties, when compared to the values at the antecedent valuation date of 1st April 2015.
11. Mr Allen contested that it was for the appellant to prove that the MCC had an adverse effect on the rents in the locality. Whilst he did not dispute the existence of the MCC, he did not believe that the evidence cited by Mr Sharkie, such as changes to traffic flow, noise, vibration, loss of trade or increase to fuel costs would have impacted negatively upon rental values.
12. Whilst he acknowledged that properties affected by the near A465 had received a reduction, Mr Allen explained that he must treat every proposal individually and, in any event, reduction on terms sought for by the appellant must be as the result of the reduction of rental values. Since Mr Sharkie had failed to

present such evidence, there appeared little justification for any reduction in rateable value. He did not believe that an end allowance should be uniformly granted on the basis that they had been awarded in respect of roadworks that were situated elsewhere along the scheme of works.

13. Subsequently, Mr Allen asked the Tribunal to dismiss the appeal.

Decision and Reason

14. Unless it is exempt, or not for the time being required to be shown in a rating list, a hereditament must be shown as an entry in the 2017 Rating List. The basis of valuation, which is expressed in paragraph 2 (1) of Schedule 6 to the Local Government Finance Act 1988, as amended, requires that the appeal hereditament must be valued by having regard to rental values which prevailed at the Antecedent Valuation Date (AVD), the 1st April 2015, whilst looking at the physical circumstances of the property as at the Material Day, 15th August 2022.

15. Whilst the Tribunal accepted that the roadworks had caused inconvenience to properties, it was not persuaded by Mr Sharkie's evidence, that a reduction in their RV was justified. However, the Tribunal considered the impact of rental values to be of paramount significance in arriving at its decision, to which there was no evidence that supported the appellant's contentions.

16. The case of *Vines Ltd v de Mauny* 2010 makes it clear that the burden of proof lies with the appellant. Whilst Mr Sharkie identified the MCC, he was unable to support his argument with evidence of sufficient quality to show how the detriments he referred to would have manifested itself in a reduction of rental values, as Mr Allen had explained in his evidence. The Tribunal agreed with Mr Allen's analysis in that factors such as noise, vibration, loss of trade or increased fuel costs would have provided an insight as to how the properties were affected.

17. The *Ladies Hosiery and Underwear Ltd v West Middlesex AC* 1932 case established that a Rating List should not sacrifice correctness to ensure uniformity. Whilst the comparable scheme of works that resulted in allowances for properties affected near the A465 was useful information, the Tribunal were not presented with detailed evidence to demonstrate that the subject properties endured identical circumstances that affected the previous appeals.

18. Consequently, the appeals were dismissed.