

EVIDENCE PACK · 2026 RATING LIST

Business rates Challenge: comparable evidence and supporting statement

**The Uclan Medical Centre Foster Building, Corporation Street,
Preston, PR1 2HE**

Billing authority	Preston
Billing authority reference	00020072620013
VO unique address reference (UARN)	11685025000
Description (2026 list)	Surgery
Current rateable value	£38,500
Proposed rateable value	£26,350
Proposed effective date	1 April 2026
Comparables analysed	11 (the same postcode district)
Prepared	12 October 2026
Pack reference	SAMPLE

This pack is a self-serve aid prepared from the Valuation Office's published 2026 rating list and summary valuations. It is not a professional valuation, and Rightly Rated does not act for you with the Valuation Office. You are responsible for checking every fact before you submit it. Knowingly or recklessly giving false information to the Valuation Office can lead to a penalty. A challenge can result in a rateable value going down, staying the same or going up.

How to use this pack

GOV.UK says a Challenge must include: the reason for your challenge, evidence that the valuation is wrong, a statement that supports your challenge, a proposed new rateable value and the date it should start from, and rent details if the property is rented. You must send all your evidence together.

What is in this pack

- Section 2: your property's current valuation, as published by the Valuation Office.
- Section 3: 11 comparable properties with their VO references, floor areas and prices per m².
- Section 4: the line-by-line analysis and how we arrived at the proposed rateable value, including where the evidence is weaker.
- Section 5: a draft supporting statement with your details, to edit, sign and upload (also supplied as an editable Word and text file).

Before you upload: things only you can add

- [] Your details: the Challenge must include your name, address and contact details, and the date you send it (Section 5 shows them, or an [ADD: ...] where they are missing).
- [] Rent details if rented (even if you are the landlord): the rent payable each year as at the date you send the Challenge, the date that rent first became payable (not the same as the lease start if there was a rent-free period), and details of any rent-free periods.
- [] Photographs of the property and anything that reduces its value (condition, layout, access, frontage, surroundings).
- [] Check the floor areas and descriptions in Section 2 against the property. If anything is wrong, say so and include evidence (a measured plan, for example).
- [] Read Section 5 (also supplied as a separate editable file), delete anything that is not true, fill in every [ADD: ...] placeholder, and sign and date it.
- [] Look at the comparables yourself on GOV.UK (Find a business rates valuation) and remove any you do not think are genuinely comparable.

Where to upload it

1. Sign in to your business rates valuation account (gov.uk/business-rates-valuation-account).
2. Open the property, select its current valuation, open the Checks tab and select "Start a challenge" (available after your Check decision).
3. Choose the reason (the valuation is wrong), upload this pack and your photos as evidence, enter your proposed rateable value, and upload your signed supporting statement.
4. Submit within 4 months of your Check decision.

Accuracy: every figure in this pack comes from the Valuation Office's published data or from what you told us. We have not inspected the property or the comparables. Do not submit anything you know or suspect to be untrue: the Valuation Office can charge a penalty for false information.

Your property's current valuation

Address	The Uclan Medical Centre Foster Building, Corporation Street, Preston, PR1 2HE
Rateable value (2026 list)	£38,500
Effective date	1 April 2026
Total floor area	294 m² (NIA)
VO price for primary space (as published)	£125.00 per m²
Rateable value per m ² of total area	£130.95
VO valuation scheme reference	684227
Composite (part domestic)	No

Summary valuation line items (as published)

Floor	Description	Area m ²	Price per m ²	Value
Ground	Office	294.00	£131.25	£38,588

Comparable properties

Selection: same Valuation Office property category (its “SCAT” code 437), same measurement basis (NIA), floor area between 0.4 and 2.5 times yours (294 m²), searched from your street outwards (postcode sector, then district, then council area). Nearest first, then closest in size. All figures are from the Valuation Office’s published 2026 list and summary valuations.

Like for like: the £/m² column is each comparable’s own Valuation Office price for the same kind of space as your main space (ground floor office), taken from its own line items (area-weighted where it has more than one). Cheaper upper floors, storage and ancillary areas are not mixed in. “No match” means that comparable has no such space; it may still be used for your other lines in Section 4.

Address	BA reference	UARN	Area m²	Same space £/m²	RV	RV per m²	Distance
YOUR PROPERTY: The Uclan Medical Centre Foster Building, Corporation Street, Preston	00020072620013	11685025000	294	£131.25	£38,500	£130.95	—
11 Moor Park Avenue, Preston PR1 6AS	00020250701101	10204739000	272.8	£70.00	£16,000	£58.65	Same district
98 Deepdale Road, Preston PR1 5AR	00020083209812	244626126	335.2	£90.00	£25,250	£75.33	Same district
Suites 1-3 Ground Floor, Ringway House, Ringway, Preston PR1 3AU	00020302202360	12608315000	423	£95.00	£48,000	£113.48	Same district
23/24, Ribblesdale Place, Preston PR1 3NA	0002033390230A	4818815000	442	£90.00	£37,500	£84.84	Same district
6 Camden Place, Preston PR1 3JL	00020051800622	3906597000	182.62	£90.00	£14,250	£78.03	Same district
St Fillans Medical Centre 2, Liverpool Road, Penwortham, Preston PR1 0AD	10364880002000	7272280000	528.8	£115.50	£62,000	£117.25	Same district
28 Cop Lane, Penwortham, Preston PR1 0SR	10361660028000	5267852000	160.94	£112.16	£17,250	£107.18	Same district
49 Garstang Road, Preston PR1 1LB	00020141804957	223486126	159.6	£85.00	£14,250	£89.29	Same district
58 New Lane, Penwortham, Preston PR1 9JJ	10366240733000	89325126	158.5	£120.00	£17,500	£110.41	Same district
67 Garstang Road, Preston PR1 1LB	00020141806702	8332126	145	£85.00	£9,800	£67.59	Same district
62 Deepdale Road, Preston PR1 5AR	00020083206227	3756596000	139.5	£90.00	£9,800	£70.25	Same district

Line items of the closest comparables

11 Moor Park Avenue, Preston (00020250701101), RV £16,000

Ground Kitchen: 4.40 m² at £70.00; Ground Office: 107.20 m² at £70.00; First Office: 99.20 m² at £70.00; First Internal Storage: 3.50 m² at £49.00; Basement Internal Storage: 58.50 m² at £12.25

98 Deepdale Road, Preston (00020083209812), RV £25,250

Ground Office: 134.20 m² at £90.00; First Office: 87.00 m² at £90.00; First Office: 13.90 m² at £85.50; Basement Internal Storage: 56.20 m² at £29.93; Second Internal Storage: 43.90 m² at £44.46

Suites 1-3 Ground Floor, Ringway House, Ringway, Preston (00020302202360), RV £48,000

Ground Office: 297.80 m² at £95.00; Basement Internal Storage: 78.10 m² at £29.93; Basement Internal Storage: 28.60 m² at £29.93; Basement Internal Storage: 18.50 m² at £28.43

Analysis and proposed rateable value

Your main space (ground floor office), £/m ²	£131.25
Same space in 11 comparables: median	£90.00
Comparables: lower to upper quartile	£87.50 to £103.58
Gap across all lines with evidence (value-weighted)	45.8% higher
Proposed rateable value (median basis)	£26,350
Lower-quartile basis (for reference only)	£25,600
Proposed effective date	1 April 2026
Evidence strength	Good

Line-by-line workings

Each line of your valuation is compared only with the same kind of space in the comparables (same use on the same floor; or on the same floor level if fewer than three comparables have that exact floor). A line is reduced only if it is valued at least 7.5% above the comparables' median for that space. Everything else stays exactly as the Valuation Office valued it.

Your line (floor, use)	Area m ²	VO £/m ²	Comps	Median £/m ²	Proposed £/m ²	VO value	Proposed value
Ground, Office	294	£131.25	11	£90.00	£90.00	£38,588	£26,460

- Ground, Office (294 m²): Valued 45.8% above the median for the same space in 11 comparables: reduced to the median.

Line values as published (total)	£38,588
Reduction from the lines above	£12,128
VO percentage adjustments re-applied to the reduction	None
Parking, plant and additions	None
Current rateable value	£38,500
Current RV minus adjusted reduction	£26,372
Proposed rateable value (rounded down to £50)	£26,350

Reasoning

The Valuation Office values properties like yours by applying a price per square metre to each part of the floor area, then making adjustments and adding items such as parking. We compared every part of your valuation with the same kind of space in 11 nearby comparable properties, using the prices the Valuation Office itself applied to them. Where a part of your property is priced well above the same space elsewhere, we propose the comparables' median price for that part. Parts with too little evidence, or already in line, are left as they are. On that basis the rateable value would be about £26,350.

We propose the median-based figure rather than the lower-quartile figure because it is the more defensible position: it does not assume your property is at the cheapest end of the range.

Uncertainty and limits: read before you rely on this

- Differences in location within the area, frontage, condition, age or specification can justify different prices. The Valuation Office may say the comparables are not like-for-like.

- The figures are as published in the Valuation Office's data download (2026 compiled list, epoch 0004 (VO Rating List Downloads, 7 Oct 2026)). The live rating list can change; check each comparable on GOV.UK before you submit.

Draft supporting statement

Draft prepared from the facts above. Edit it so it is true and complete, fill in every [ADD: ...], then upload it as your supporting statement.

The same statement is supplied as a separate editable file (Word and plain text) on your case page.

Challenge to the 2026 rating list: supporting statement

Property: The Uclan Medical Centre Foster Building, Corporation Street, Preston, PR1 2HE. Billing authority: Preston, reference 00020072620013. VO unique address reference (UARN): 11685025000.

Proposer: [ADD: your full name, or your business name and your name]. Address: [ADD: your postal address]. Contact details: [ADD: email and phone number]. Capacity: [ADD: occupier, owner or authorised agent].

Date this Challenge is sent to the Valuation Office: [ADD: the date you submit this Challenge].

1. Grounds. I am challenging the rateable value of £38,500 shown in the 2026 rating list because the valuation is wrong: parts of the property are valued at a higher price per square metre than the Valuation Office has applied to the same kind of space in comparable properties nearby.

2. The property. The rating list describes the property as a surgery. The Valuation Office summary valuation records a floor area of 294 m² (NIA) made up of: ground floor office, 294 m² at £131.25 per m².

3. Comparable evidence. I have compared 11 properties in the same postcode district in the same Valuation Office property category, measured on the same basis, with a floor area between 0.4 and 2.5 times that of my property. I have compared each part of my property only with the same kind of space in those properties, using the prices the Valuation Office applied to them. For the ground floor office (294 m²), 11 comparables have the same space, at a median of £90.00 per m² (lower quartile £87.50, upper quartile £103.58); mine is valued at £131.25, 45.8% above that median. The comparables for the ground floor office are: 11 Moor Park Avenue, Preston (00020250701101): £70.00 per m² for 107.2 m²; 98 Deepdale Road, Preston (00020083209812): £90.00 per m² for 134.2 m²; Suites 1-3 Ground Floor, Ringway House, Ringway, Preston (00020302202360): £95.00 per m² for 297.8 m²; 23/24, Ribblesdale Place, Preston (0002033390230A): £90.00 per m² for 98.7 m²; 6 Camden Place, Preston (00020051800622): £90.00 per m² for 29 m². The full tables are attached.

4. Proposed alteration. I propose that the rateable value be reduced from £38,500 to £26,350 with effect from 1 April 2026. This reduces only the parts listed in paragraph 3 to the comparables' median price (ground floor office (294 m²): £38,588 to £26,460). The figure is rounded down to the nearest £50. The workings are attached.

5. Rent. [ADD: if the property is rented, give the rent payable each year as at the date of this Challenge, the date that rent first became payable, and details of any rent-free periods. If you own and occupy it, say so.]

6. Other differences. [ADD: anything that makes your property less valuable than the comparables, for example condition, layout, access, parking, frontage. Only include what you can support with photos or documents.] Photographs are attached. [ADD: photos]

7. How the evidence supports the grounds. The Valuation Office's own prices for the same kind of space in comparable properties nearby are lower than the prices applied to the parts of my property listed in paragraph 3. Applying the median of those prices to those parts only, and leaving everything else as valued, gives the rateable value proposed in paragraph 4.

8. Declaration. To the best of my knowledge the information in this statement is true. Signed: [ADD: your name], [ADD: capacity]. Date: [ADD: date].

Sources, terms and data notice

- Rating list and summary valuation data: Valuation Office Rating List Downloads, 2026 compiled list, epoch 0004 (VO Rating List Downloads, 7 Oct 2026) (<https://voaringlists.blob.core.windows.net/html/rldata.htm>). Used under the VO's restricted licence terms for non-domestic rating purposes only. You may share this pack only with people helping you with your rating challenge, and they are bound by the same terms (<https://www.tax.service.gov.uk/view-my-valuation/terms-and-conditions>).
- Challenge requirements: GOV.UK, Challenging your business rates valuation (updated 9 July 2026); The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, regulation 6(4) and 6(6) (legislation.gov.uk/ukSI/2009/2268/regulation/6).
- Multipliers 2026/27: GOV.UK, Estimate your business rates. Small business rate relief: GOV.UK.
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