TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appeal Numbers: 6815101194809/285NV23/5

Appellant: Ryan UK Property Tax agent for SPIE UK Limited (occupier)

Appeal Property: Part 2nd Floor Unit 2A, Oak Tree Court, Mulberry Drive, Cardiff Gate Business Park, Cardiff CF23 8RS

Matter Appealed Against: 2023 Non-Domestic Rating List

Hearing Date: 18 February 2026

Appearances: Mr K McAloon, Valuation Officer

Decision and its date: Dismissed – 20 February 2026

Appeal Panel Members: Mr M L Mason
Mr E D Roberts
Ms E Jones

Tribunal Clerk: Mrs M Minty

Introduction

The appeal property was entered into the 2023 Rating List with a Rateable Value (RV) of £12,500, effective from 1 April 2023. The appellant's representative appealed the Valuation Officer's valuation, contending that the unadjusted rate was unfairly over-assessed and should be reduced to £104.00.

The Clerk reported that a late email had been received from Mr Sharkie, the acting agent, stating he had requested to withdraw the appeal and believed the hearing would not be required. In response, Mr Sharkie was advised to attend the hearing.

The Valuation Officer, having considered the email from Mr Sharkie, requested that the appeal be dismissed.

Despite the late notice, the Tribunal hearing proceeded, with Mr McAloon in attendance.

Decision

In view of the information provided and the absence of all parties except the Valuation Officer, the Tribunal dismissed the appeal in accordance with Regulation 43(4) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 SI 350.

The Tribunal noted that Mr Sharkie's email had been received outside of the Tribunal's standard directions. Had it been submitted in a reasonable time frame, the hearing could have been avoided, preventing unnecessary costs to the public purse.