

Appeal Numbers:	6835101365327/285NV23/1
Appellant:	Ryan UK Property Tax agent for Tate & Lyle Mold UK Ltd
Appeal Property:	Factory and Premises, Maes Gwern, Wrexham Road, Mold, CH7 1XW
Matter Appealed Against:	2023 Non-Domestic Rating List
Hearing Date:	21 May 2026
Appearances:	Mr C Hodgkinson for Ryan UK Property Tax and Mr S Meadowcroft (the respondent Valuation Officer)
Decision and its date:	Appeal Dismissed – 18 June 2026
Tribunal Members:	Mr A Hallett (Presiding Member) Mr R G Harris Mr G Nechvatal
Tribunal Clerk:	Mrs M S Minty

Introduction - Issues in Dispute

1. 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.
2. The subject appeal arose from a proposal submitted by the appellant to the Valuation Office Agency on 13 November 2025 challenging the appeal property's entry in the 2023 Non-Domestic Rating List. The subject property was entered in the 2023 Non-Domestic Rating List with a rateable value (RV) of £98,000, effective from 1st April 2023, which the appellant considered to be over-assessed with an unadjusted rate price (UAR) of £27.50/m² and requested the UAR be reduced to £25/m².

Legislation and Case Law

- Local Government Finance Act 1988 - *the 1988 Act*
- Schedule 6(2)(1) of the 1988 Act – *definition of rateable value*
- The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023
- The Rating Lists (Valuation Date) (Wales) Order
- Lotus and Delta Ltd v Culverwell (VO) & Leicester City Council (1976) RA 141 – *weight of evidence*

Appellant's Case

3. The appellant explained that, having regard to the hierarchy of evidence outlined in *Lotus and Delta Ltd v Culverwell (VO) & Leicester City Council*, the rent passing on the appeal property should be the starting point when determining value. As the appeal property was held freehold and there was no passing rent, the appellant submitted that consideration should be given to comparable properties. Maps and photographs were provided.
4. The appeal property had a total area of 3,300m² and was valued within scheme 607823, applicable to “*industrial type property situated in Broncoed, Mold Business Park and Bromfield Industrial Estates, Mold*”, described as “*purpose-built units to a modern standard of up to 5000m²*”.
5. Having considered comparable assessments in the locality which were similar in size and age to the appeal property, the appellant identified two schemes, 616971 – Spencer Industrial Estate, Buckley, and 612389 – Buckley, Mold, Penyffordd, Penymynydd and Hawarden. Both schemes had descriptions similar to the appeal property’s scheme, were within proximity to the appeal property, and were valued at a lower level. Both had an adopted UAR of £25/m².
6. The appellant stated that, as scheme 612389 was not located on an industrial estate, the appeal property was more appropriately aligned with that scheme, given that it was itself not located on an industrial estate. The properties within that scheme were also said to be located approximately 10 minutes’ drive from the appeal property. In the appellant’s opinion, their comparable specification, description and size, together with their better links to the North Wales Expressway, would have increased their desirability and, ultimately, their rental value.
7. Reference was also made to assessments within schemes 633873 and 637343, both of which were similar in description to the appeal property but located in superior locations. Those assessments, namely Fawcett Christie Hydraulics Ltd, Thrislington Sales Ltd, Unit 21 Aber Park and Unit 19 Aber Park, were similar in size to the appeal property but had lower UARs. The appellant stated that Unit 19 had been challenged and agreed at a UAR of £24.50/m².
8. Upon reviewing the lease obtained from the Land Registry, which related to the rent of a comparable property relied upon by the Valuation Officer in support of the current adopted tone for Units 14-16 Bromfield Industrial Estate, Mold, the appellant stated that there appeared to be a clear connection between the landlord and tenant. According to Companies House, Gareth Williams was listed in the “officers” section for both companies at the time the lease commenced. The appellant submitted that this was further supported by the rent being significantly higher than the RV, suggesting that it did not represent an open market value.
9. The appellant concluded that, having regard to the comparable assessments and in the absence of a rent on the appeal property or any comparable rental evidence, a revised UAR of £25/m² would be fair and reasonable for the appeal property. This would bring the appeal property into line with the local market value for a property of this nature.

10. Based on the evidence, the appellant requested that the Tribunal determine a RV of £89,500 as a fair value to adopt when taking a “stand back and look” approach as part of the final valuation process.

Valuation Officer’s (VO) case

11. The VO referred to the basis of valuation under Schedule 6 of the LGFA 1988, including the assumptions to be made in respect of the hereditament as at the material day. The date on which each proposal was served and received by the VO sets the material day which, for this appeal, was 1 April 2023.
12. The VO stated that the occupiers owned the freehold of the appeal property, which was located close to the Mold bypass and routes to the A55 Expressway.
13. The appeal property was described as a standalone, purpose-built, large industrial-type property situated in the Mold Business Park area, within an area containing properties of differing types and ages. It was built in 1996 and benefitted from a generous secure fenced plot, with its own access from the highway, improved to include multiple car parks, hardstanding and an HGV turning area. The building had a particularly tall 6 metre eaves height and raised twin full-height loading dock access. Internally, it provided workshop, storage and ancillary accommodation over the ground floor, three upper floors and mezzanine floors. The property also incorporated two-storey office accommodation fitted to a high modern standard, including lift access, and had a total area of 3,600m².
14. The VO explained that he had been unable to gain access to the appeal property to conduct a full inspection. However, the appellant had confirmed, following its own inspection, that there had been no substantial changes to the survey data. Accordingly, without the benefit of an inspection, the VO accepted the survey data as correct. He had conducted a kerbside inspection on 11 May 2026 of all properties referred to at the hearing.
15. The VO’s previous inspection notes described the appeal property as being of particularly high quality and benefitting from a food production facility, with the later addition of a sterile research laboratory. It was located on Mold Business Park, which had been identified by successive local plans, including the existing 2015 plans, as a distinct commercial park forming part of Flintshire’s general employment land allocations. The 3.9-hectare site comprised a multi-let development of small units and six spacious commercial plots, mainly to the south of Maes Gwern.
16. The appellant contended that the appeal property should be compared with more remote properties away from established industrial locations, particularly scheme 612389. That scheme covered a wider range of properties and a variety of location types away from the established commercial centres, with assessments ranging from £52/m² for hereditaments up to 100m² to £25/m² for those over 200m².
17. The VO stated that, having considered the appellant’s challenge submission, an opinion of value had been formed by weighting the evidence in accordance with *Lotus and Delta v Culverwell (VO) & Leicester City Council* [1976] RA 141. In that

case, the Lands Tribunal set out six propositions to be followed when considering the weight to be attached to evidence.

18. Although the subject rent would ordinarily be the starting point, the appeal property was freehold, the VO stated that where rents of similar properties were available, they should be properly considered through the eyes of the valuer to confirm, or otherwise, the level of value indicated for the appeal property.
19. The VO stated that, although the appellant had referred in its introduction to having provided rents, none had been provided to him. He acknowledged that there was a lack of rental information for larger properties, as most were freehold. There was one rent relating to Unit 14-16 Bromfield Industrial Estate, which the appellant had rebutted on the basis that there appeared to be a connection between the landlord and tenant. The VO acknowledged that this may have been the case; however, the rental information provided to him at the time did not state this. The rent was therefore not disregarded but was treated with caution.
20. The VO then considered the assessments of other comparable properties provided by the appellant, which had been placed in other valuation schemes, as follows:
 - British Aerospace, Drury New Road, Buckley, CH7 3DS – located 5.2 miles from the appeal property, east of Buckley. This property was assessed within a non-estate scheme and was built in 1988. It comprised factory/workshop accommodation with ancillary offices totalling almost 4,200m², arranged as a single-storey building with considerably lower eaves of 4 metres. It had a compact secure site on a rural, self-contained development. It had less hardstanding and car parking than the appeal property and difficulties with HGV access to unraised loading bays. The VO considered that this property offered lower quality accommodation and was therefore not comparable to the appeal property.
 - Alltami Depot, Mold Road, Alltami, Mold, CH7 6LG – a large mixed-use site comprising buildings and vehicle storage used as a council depot, with significant secure outdoor storage for vehicles and materials. It included one and two-storey office blocks, workshop and ancillary accommodation, and was located by the roadside, near a quarry and landfill industrial land, remote from most other developments. It was located 4 miles from the appeal property. Survey data stated that the property was built in the 1950s to 1960s, with various parts refurbished up to 1993. The accommodation area totalled approximately 2,400m², with the taller buildings on site having 2.5 metre eaves. Overall, this comparable was significantly older and offered a lower standard of mixed accommodation, not similar to the appeal property. Having reviewed its location, the VO found that this property was not comparable to the appeal property.
 - Units 1a-1c, Spencer Industrial Estate, Mount Pleasant Road, Buckley, CH7 3ET – located 4.6 miles from the appeal property. Scheme 616971 comprised units on Spencer Industrial Estate, with assessments ranging from £42/m² for units under 500m² to £25/m² for those over 2,200m². The hereditament comprised mostly terraced industrial units built in 1982 and formed part of a small commercial area of mixed age and quality, located further from other commercial land. The units had an unfenced yard opening directly onto Spencer Road, which itself appeared to be in an unimproved condition. Although the units had loading facilities and an

eaves height of 6 metres, the accommodation appeared to be of significantly lower quality than the appeal property. The VO considered that this evidence did not demonstrate that the appeal property was incorrectly assessed, nor that the lower proposed base rate was more suitable for adoption for the appeal property.

- Fawcett Christie Hydraulics Ltd, Sandycroft Industrial Estate, Glendale Avenue, Sandycroft, Deeside CH5 2QP – comprised several interconnected industrial buildings providing ground floor warehouse accommodation with two-storey ancillary offices and storage, totalling 4,200m². It was built in 1974 and later extended and refurbished in 1991. There were unraised loading bays to two elevations, the eaves height reached 4.9 metres, and the car parking and yard were unsecured. The VO considered the property to be considerably older and of poorer quality than the appeal property.
 - Thrislington Sales Ltd, Prince William Avenue, Sandycroft, Deeside CH5 5EX – a single-storey workshop with ancillary office accommodation, built around 1983 and refurbished five years later. The property had an area of 3,600m² and a secured yard to one side, but the eaves height measured under 3.7 metres, which was considered likely to have a distinct impact on rental value by comparison. Whilst Sandycroft was considered a preferable location, the comparable was thought to be of a lower specification than the appeal property, particularly having regard to quantum.
 - Unit 19 Aber Park, Flint – comprised warehouse and factory accommodation set within a secure compound, with road access on both sides of the site. It was built in 1986, extended in 1988 and refurbished in 1993. A single-storey office extension was erected in 2005, increasing the overall production space within the factory. The property had an eaves height of 4.8 metres and double raised loading bays. With a materially larger floor area, this hereditament was approximately 40% to 50% larger than the appeal property.
 - Unit 21 Aber Park, Flint – built in 1980 and refurbished in 1993, but remaining more dated in appearance. The property provided factory accommodation with an eaves height of 4.8 metres, raised loading bays and two-storey ancillary offices. It totalled approximately 5,450m² and was 50% larger than the appeal property.
21. In the absence of any rents being provided to support a reduction, the VO considered the comparable evidence provided and concluded that there were many differences between those properties and the appeal property. As a result, he did not consider them to be comparable. The rent available to the VO, although treated with caution, suggested that the RV was reasonable.
22. In conclusion, the VO submitted that there was insufficient evidence to support a reduction and requested that the Tribunal find the appeal property's current RV to be correct and dismiss the appeal.
23. During cross-examination, the following salient points were noted:
- The VO confirmed that he was unable to gain access to the appeal property. The appellant explained that entry was not possible due to health and safety risks arising from ongoing works and the nature of the food process.

- The VO confirmed that standard eaves heights were generally between 4.7 and 5.7 metres.
- The VO explained that he was aware of Unit 19 having been built for food services; however, there were no notes to indicate that it had been upgraded in quality.

Decision and Reason

24. The Tribunal was required to determine whether a reduction of the unadjusted rate price (UAR) from £27.50/m² was applicable to the appeal property, with effect from 1 April 2023.
25. In arriving at its decision, the Tribunal had regard to legislation contained within Schedule 6 of The Local Government Finance Act 1988, which requires the hereditament to be valued by reference to values as at the Antecedent Valuation Date (AVD) of 1 April 2021, having regard to the physical circumstances at the Material Day of 1 April 2023.
26. The Tribunal was mindful that the best evidence available would be that of an open market value rent passing on the appeal hereditament as at the 1 April 2021.
27. In accordance with the principles outlined in *Lotus and Delta Ltd v Culverwell (VO) & Leicester City Council*, the passing rent on the appeal hereditament should ordinarily serve as the starting point for determining the rateable value. In the absence of such a rent, rents of similar properties or assessments of other comparable properties are also relevant.
28. As there was no rent passing on the appeal property due to it being freehold, the Tribunal did treat the rent available on Unit 14-16 Bromfield Industrial Estate with caution and focused on whether the appeal property fell in line with the tone of the other properties.
29. Having considered the comparable properties provided, the Tribunal found that those properties were built between 1950's and 1988, with majority of them having been refurbished by 1993.
30. The Tribunal also found that the appeal property was built of a high quality and had benefitted from secure fencing, improved car parks and HGV turning area, larger eaves height and twin loading dock access. Therefore, it concluded that the appeal property was of a very high standard compared to those of the comparable properties.
31. The Tribunal concluded that the VO's UAR of £27.50/m² was fair and reasonable for the appeal property and was not persuaded considering all the evidence that a reduction to £25.00/m² was appropriate.
32. On the balance of the evidence, the Tribunal was persuaded that the VO had correctly applied a UAR of £27.50/m² and determined that the appeal property's current valuation, with an RV of £98.000, with effect from 1 April 2023, was correct for the 2023 Non-Domestic Valuation List. Accordingly, the appeal was dismissed.