

Appeal Number:	6835101281376/285NV23
Appellant:	Copart UK Limited
Appeal Property:	Land Used For Storage and Premises, Copart, Prince William Avenue, Sandycroft, Deeside, CH5 2QZ
Matter Appealed Against:	2023 Non-Domestic Rating List
Hearing Date:	18 September 2025
Appearances:	Mr C Hodgkinson of Ryan (Appellant) and Mr J Lees on behalf of the Valuation Officer (VO)
Decision and its date:	Appeal Dismissed – 20 October 2025
Tribunal Members:	Mr D K Jones (Chairperson) Mr J P Percival and Mr D L Siencyn
Tribunal Clerks:	Mr R Williams

Introduction - Issues in Dispute

1. The appeal property appears in the 2023 Rating List with a Rateable Value (RV) of £241,000, effective from 1 April 2023. The ratepayer's representative challenged and appealed this valuation and in doing so proposed an alternative valuation of £170,000 RV.
2. The following was a summary of the cases presented and was not intended to be an exhaustive record of the proceedings. However, the parties can be assured that all evidence, both written and oral, 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

Local Government Finance Act 1988
The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales)
Regulations 2023

Ladies Hosiery and Underwear Limited v West Middlesex AC [1932]
Fir Mill Limited v Royston UDC (1960)
Lamb v Minards (VO) (1974)
Barnard & Barnard v Walker (VO) (1975)
Lotus and Delta v Culverwell (VO) & Leicester City Council [1976]

K Shoe Shops Limited v Hardy (VO) & Westminster City Council [1983]
Morton (VO) v Synor Electronics [1983]
Shearson Lehman Brothers Limited v Humphreys (VO) [1991]
Irving Brown and Daughter v Smith (VO) [1996]
Jafton Properties Ltd v Prisk (VO), [1997]
Williams (VO) v Scottish Newcastle Retail Limited [2001]
Telereal Trillium v Hewitt (VO) [2019]
Lamb (VO) v Go Outdoors Limited RA/66/2013
Bunyan (VO) v Acenden Limited [2023]
Stena Line Limited v VO [2024]
Barclays bank PLC Poundland Limited v Jo Moore (VO) (2024)

Evidence and Submissions

3. The appellant reported that the appeal property was a substantial parcel of storage land occupying an area of approximately 118,000m² which also contained some small buildings. He explained the subject assessment was entered within rating scheme number 398077 designated for storage land assessments operating on a size-based matrix, where the rate per metre square would normally decrease as the overall size of the property increased therefore reflecting the principle of quantum.
4. The appellant clarified that the appeal property was the largest assessment within the subject scheme in comparison to the next largest comparable namely Yew Tree Farm, Chester, which was approximately 70,000m² smaller. The appeal property was currently assessed at a unit rate of £1.60, whereas Yew Tree Farm was assessed at a unit rate of £1.00, which appeared inconsistent having regard to quantum.
5. In support of his contention, the appellant referred to his comparable assessments which demonstrated that as a property size increased, the price per unit rate generally decreased. Consequently, he proposed a unit rate of £1.00 for the appeal property as it aligned with the lower end of the scale, justified by the fact it was the largest assessment and therefore should attract a lower unit rate.
6. The appellant reported that during discussions, the VO suggested that a unit rate of between £1.30 and £1.60 should apply in order to be consistent with its value under the former 2017 Rating List, however, following consideration, the appellant was pursuing a unit rate of £1.00 to bring the appeal property in line with the Yew Tree Farm assessment.
7. The appellant explained that the Yew Tree Farm assessment comprised mainly of unsurfaced and unfenced land, whereas the appeal property was predominantly more hard-surfaced and fenced. Accordingly its unit rate was determined primarily by size and that the quality of the land was reflected in the relativity factor. He further explained that assessments with unsurfaced, unfenced specifications typically carried a relativity of 0.5, equating to 50p. Therefore the actual quality of the land does not impact the price per square metre as it impacted the relativity.

8. The appellant explained that the appeal property was assessed as land with location being the key element of value and that due to the appeal property's size there were limited comparable assessments within the North Wales area. He commented that the VO would produce comparable assessments which he opined were unsuitable due to their superior locations and greater infrastructure. In contrast and whilst not ideal in terms of location, he had identified a far more comparable assessment in respect of Copart, York, which his client also occupied with a similar specification and usage, which measured some 117,000m², closely matching the area of land occupied by the appeal property.
9. The appellant continued to explain that in the 2023 Rating List, the assessment in York was valued at a unit rate of £1.25 and in the previous 2017 Rating List at £1.10, reflecting an increase in value of approximately 12% between both Rating Lists, where in contrast, the appeal property had increased from £1.30 to £1.60 between both Rating Lists, representing an 18% rise in value, which he contended appeared disproportionate for a property of such scale.
10. The appellant added that as the appeal property was freehold there was no rental evidence to support its valuation and therefore given the absence of any rental data and the significant increase in assessment rates along with the fact that the rating scheme was based on a sized based matrix, he was unclear as to the VO's justification of the appeal property's current rate.
11. Accordingly, the appellant submitted that in adopting a stand back and look approach, based on the size-based matrix and the appeal property's status as the largest in the scheme, it would not be unreasonable to assume that the subject assessment should attract a lower unit rate of £1.00 and in doing so providing a revised assessment of £170,000 RV.
12. The VO reported that the appeal property occupied a large area of hard surfaced, fenced land utilised for storage, which also included workshops, an office, a portable building along with plant and machinery. It benefitted from good road link access to the A55 and A494/M56 along with the ports of Liverpool and Holywell.
13. The VO explained that the appeal property was owner-occupied and therefore there was no rent passing. He confirmed it was significantly larger than any other assessment within rating scheme number 398077, occupying an area 118,359m², valued at a unit rate of £1.60.
14. The VO challenged the appellant's contention regarding the impact of quantum on the base rates of other assessments within the same rating scheme intimating that those properties were significantly smaller, with exception of Yew Tree Farm, which had a larger base rate, reflecting the impact of quantum.
15. Whilst Yew Tree Farm had the largest plot of land, only 10.7% of its assessment was hard surfaced, fenced land in comparison to the appeal property and therefore the VO contended it would be improper to compromise the accuracy of the appeal property's assessment merely to align it with the potentially flawed unit rate applied to Yew Tree Farm.

16. The VO also challenged the appellant's comparable assessment in respect of Copart, York, explaining that whilst this assessment occupied an area of 117.007m² and attracted a base unit rate of £1.25, only 1% of its land was hard surfaced and fenced. He also submitted that this assessment was inferior in terms of location to local ports and although served by A-roads between York and Hull, its distance from the M1 was significantly greater than the appeal property's proximity to the M56. Accordingly, a lower unit rate was appropriate.
17. The VO reported that under the 2017 Rating List, the appeal property's assessment was agreed with the appellant at a unit rate of £1.30, reflecting values as at 1 April 2015. Based on rental data and comparable evidence for storage land throughout Wales, he reported that a general uplift of approximately 25% was identified in land values between the 2017 and the current Rating List. Having regard to that increase, the appeal property's unit rate increased from £1.30 to £1.60 representing a rise of 23% which he considered was reasonable.
18. With regard to discussions concerning the appeal property's 2017 appeal, the VO added that the assessment in respect of Ford Motor Company, Liverpool, a similar assessment occupying hard surfaced, fenced land measuring 165,665m² was provided by the appellant as a comparable property. He highlighted that this assessment had been valued at a unit rate of £1.35 in the 2017 list and increased to £2.00 in the current list reflecting an increase of 48% and commented that the rise supported his point of view that the 23% increase applied to the appeal property between rating lists was reasonable.
19. The VO explained that the appellant's challenge to the appeal property's existing RV was based primarily on assessments situated within the same local rating scheme, however, the appeal property was substantially larger than any other assessment within that scheme. Consequently, it became necessary to extend the scope of size and quality of comparable assessments on regional and national levels to appropriately reflect the perspective of the 'hypothetical tenant.'
20. In further support of his contention, the VO identified two comparable sites with rents passing near the AVD of 1 April 2021. Firstly, Storage Land South of Poplar Way West, Avonmouth and Bristol & British Car Auctions, Poplar Way West, Avonmouth, Bristol. He explained that the two assessments were let for £2,300,000 effective from 1 October 2020, under a new 20-year lease. The lease included a rent-free period of 1 year and 3 months on FRI terms and after adjusting for the rent-free period to the first rent review at year five, the rent equated to £1,748,571. After deducting £286,184 for buildings and £43,501 for plant and machinery, the adjusted figure was £1,418,886, which resulted in a unit rate of £7.95 based on 178,353m² of hard surfaced, fenced land. A unit rate of £6.50 was adopted for this hard surfaced land.
21. The second comparable site was Building 7, Pershore Airfield, Throckmorton, Pershore and Hangar 5, Pershore Airfield, Long Lane, Throckmorton, Pershore. Following a rent review, the two assessments were let together for £493,062, effective from 1 January 2021. The tenant was responsible for both external and internal repairs, and the landlord and tenant shared responsibility

for insurance. An adjustment of 1.75% was made to the rent lowering it to £484,433. The land element of £355,585 over 105,243.71m² resulted in a unit rate of £3.37 for land. A unit rate of £3.85 was adopted for 81% of unfenced land and £5.50 for 19% of hard surfaced, fenced land.

22. The VO suggested that these rents broadly supported the values adopted as both sites were similar in quality and size to the appeal property, but they were located in superior areas, indicating that the unit price for the subject property was not excessive and was reasonable.
23. The VO also considered further tonal evidence in respect of Ford Motor Company, Speke, Liverpool, which had 165,665m² of hard surfaced, fenced land assessed at a unit rate of £2.00; JLR Regional Distribution Compound, Stone Business Park, Stone, Staffs, with 170,324m² of hard surfaced, fenced land assessed at a unit rate of £4.66; Plot 1, Royal Portbury Dock Road, Bristol, with 124,392m² of hard surfaced, fenced land assessed at a unit rate of £7.00 and Toyota Motor Europe Marketing & Engineering, Etwall, Derby, with 129,638m² of hard surfaced, fenced land assessed at a unit rate of £4.60.
24. The VO contended that when adopting a stand back and look approach those assessments were comparable in size and quality to the appeal property yet were not assessed at a unit rate as low as £1.60, indicating that the appeal property's current unit rate was not excessive given the wider national valuation trend for large parcels of hard surfaced land used for storage.
25. Having regard to relevant case law, the VO emphasised that the onus rested with the appellant to demonstrate that the appeal property's current unit rate was unreasonable. He was of the opinion that the appellant had failed to so, in focusing only on one assessment within the rating scheme, which was considered not comparable to the appeal property in terms of size or quality.
26. The VO contended that the appellant had not considered the full basket of evidence available, which he believed supported the appeal property's current unit assessment rate of £1.60.

Decision and Reasons

27. In arriving at its decision, the Tribunal had regard to legislation contained within The Local Government Finance Act 1988 and The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023, which directs that the appeal hereditament must be valued having regard to values achieved as at the Antecedent Valuation Date, the 1 April 2021, whilst looking at the physical circumstances of the assessment as at the Material Day, the Compiled List entry date of the 1 April 2023.
28. It was also aware that the cases referred to by the parties provided judicial precedent or case law with regard to Rating.

29. The Tribunal was also 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.
30. In accordance with principles outlined in *Lotus and Delta v Culverwell (VO) & Leicester City Council*, rental evidence passing on the appeal hereditament should be taken as a starting point for rateable value. However, in the subject appeal, there was no passing rent on the appeal hereditament and therefore in accordance with the *Culverwell* case, it directs that comparison with similar properties as a valid method of valuation.
31. The Tribunal concurred with the parties that when valuing the appeal hereditament “a stand back and look” approach should be adopted and that it should be considered vacant and to let, whilst not having regard to the actual trade of the occupier. In adopting this approach and from viewing the submitted external photographs, it was quite evident that vacant and to let, the appeal hereditament was simply hard surfaced, fenced land used for storage with ancillary buildings.
32. The Tribunal was also conscious that it was for the appellant to demonstrate that the appeal hereditament’s existing assessment was incorrect and not for the Valuation Officer to prove that it was right. However, it was also aware the Valuation Officer was required to provide comprehensive, impartial evidence to achieve a correct assessment and not just simply to win a rating appeal.
33. With regard to the referenced valuation rating scheme number 398077, the Tribunal was aware that various rating schemes were internal references used by the Valuation Office Agency within its Rating Manual to group together classes of non-domestic properties with similar characteristics for valuation purposes. However, the Tribunal was mindful that these schemes were not mandatory and were purely for operational procedures and consistency within the Valuation Office Agency.
34. The appellant claimed that properties within rating scheme 398077 should be used as comparables, in particular Yew Tree Farm, as they had lower unit rates having regard to principle of quantum. The Valuation Officer however maintained that the majority of those comparables were either smaller in size or had less hard surfaced, fenced land, especially Yew Tree Farm, which albeit was the largest of the comparables was still some 70,000m² smaller than the appeal hereditament with only 10.7% of its land being hard surfaced and fenced.
35. The appellant also referred to a similar assessment occupied by his client in Yorkshire, which had a lower unit rate in comparison to the appeal hereditament. The Valuation Officer challenged this assessment believing that the lower unit rate was justified as it was geographically in a less favourable location, lacking the same access to ports and major roads that the appeal hereditament benefited from.
36. The Valuation Officer also explained that the unit rate of the appeal hereditament had been agreed at £1.30 under the 2017 list. Based on market evidence that land values had generally increased by 25% across Wales

between Rating Lists, under the current Rating List, its unit rate rose to £1.60, reflecting a 23% increase.

37. It was also highlighted by the Valuation Officer that the Ford Motor Company assessment in Liverpool was utilised by the appellant as a comparable under the 2017 Rating List, underlining the fact that this property with a similar hard surfaced, fenced land ratio to the appeal hereditament, had seen approximately a 48% increase in unit rate between both Rating Lists from £1.35 to £2.00.
38. The appellant challenged the current rateable value by comparing the appeal hereditament to other properties within a local rating scheme. However, the Valuation Officer explained that the appeal hereditament was much larger and as a result, it was necessary to look beyond the local area and consider properties at a regional or national level that were more similar in size and quality.
39. The Valuation Officer identified properties with rental values close to the Antecedent Valuation Date, contending they were similar in size and quality to the appeal hereditament and were located in better areas, suggesting that the comparison showed that the unit price for the appeal hereditament was reasonable.
40. The Valuation Officer also referenced tonal evidence in respect of properties that were similar in size and quality to the appeal hereditament, however, none had been assessed at a unit rate as low as £1.60, which suggested that the unit rate applied to the appeal hereditament was reasonable and was in line with national valuation trends for large areas of hard-surfaced, fenced land used for storage.
41. In arriving at its decision and having regard to the full range of evidence presented, the Tribunal was persuaded that the current unit rate of £1.60 adopted by the Valuation Officer in respect of the appeal hereditament was fair and reasonable. It did not accept the appellant's contention that the appeal hereditament's unit rate should be lowered to £1.00 in line with the comparable assessment in respect of Yew Tree Farm, Chester, as it opined that this assessment's unit rate appeared to be out of line and not consistent with those values produced in evidence.
42. Accordingly, the Tribunal confirm appeal hereditament's exiting assessment of £241,000 appearing in the 2023 Rating List. Appeal dismissed.