

Appeal No: VA20/4/0099

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015
VALUATION ACTS, 2001 - 2015**

Frank Craig T/A Malinbeg Hostel

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In relation to the valuation of

Property No. 5009587, Hostel at Malinbeg, Glencolmcille, County Donegal.

B E F O R E

Dairine Mac Fadden, Solicitor

Deputy Chairperson

Sarah Reid, BL

Member

Martin Connolly, MAgrSc, M.Sc., MSCSI, FCInstArb

Member

JUDGMENT OF THE VALUATION TRIBUNAL

ISSUED ON THE 2ND DAY OF JUNE, 2023

1. THE APPEAL

1.1 By Notice of Appeal received on the 11th day of December, 2020 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €39.

1.2 The Grounds of Appeal are fully set out in the Notice of Appeal. Briefly stated they are as follows:

“The property value is not in line with its potential rental value. The Commissioner has failed to make sufficient allowance for the property's location, nature of business and

does not reflect the current and anticipated economic climate. The appellant's business is seasonal and the hostel's income is derived solely from room sales."

- 1.3 In the Notice of Appeal, the Appellant contended that the valuation of the Property ought to have been determined in the sum of €20.

2. VALUATION HISTORY

- 2.1 On the 4th day of December 2019 a copy of a valuation certificate proposed to be issued under section 28(6) of the Valuation Act 2001 ("the Act") in relation to the Property was sent to the Appellant indicating a valuation of €39.00
- 2.2 Being dissatisfied with the valuation proposed, representations were made to the revision manager in relation to the valuation. Following consideration of those representations, the revision manager did it not consider it appropriate to provide for a lower valuation.
- 2.3 A Final Valuation Certificate issued on the 18th day of November 2020 stating a valuation of €39.00.

3. THE HEARING

- 3.1 The Appeal proceeded by way of an oral hearing held remotely, via Zoom on the 1st day of March 2023. At the hearing the Appellant was represented by Ms Charlotte McWalter, and the Respondent was represented by Mr Andrew Cremin of the Valuation Office.
- 3.2 In accordance with the Rules of the Tribunal, the parties had exchanged their respective reports and précis of evidence prior to the commencement of the hearing and submitted them to the Tribunal. At the oral hearing, each witness, having taken the oath, adopted their précis as their evidence-in-chief in addition to giving oral evidence.

4. FACTS

- 4.1 From the evidence adduced by the parties, the Tribunal finds the following facts.
- 4.2 The subject property is located in Malinbeg, a small seaside village in Southwest Donegal. There is an adjacent small natural harbour and a beach with a difficult access via steep steps. The nearest large towns are Carrick, 15 km east, Killybegs, 31 km east and Donegal Town, 59 km east.

- 4.3 The subject property was opened as a budget hostel in 2001 and was extended in 2010. It comprises a self-catering hostel with a common kitchen and dining area, seven guest bedrooms, four of which are en suite, and two guest bathrooms. There is also private accommodation, which is not subject of this revision.
- 4.4 The subject property is in good condition but with a basic fit out, no television and only one electrical point in each room and domestic kitchen appliances. There is mains electricity and water and a self-contained private sewage treatment plant. At the date of assessment there was no mobile phone reception or broadband available.
- 4.5 The subject property is held freehold.
- 4.6 The floor area of the subject property is agreed between the parties and is shown in the table below:

Use	Level	Area (m ²)
Hostel	0	148.00
Hostel	1	117.30
Total		265.30

- 4.7 The subject property was subject of an application of the rating authority under s 27(2) of the Act.
- 4.8 The revision manager decided that a material change of circumstances existed to enable him to exercise his powers under s 28(4) of the Act.
- 4.9 On this revision appeal the property was valued in accordance with s 49 of the Valuation Act 2001 as set out in detail in Paragraph 6.

5. ISSUES

The issue is quantum, with a secondary issue regarding use of the tone of the list valuation method.

6. RELEVANT STATUTORY PROVISIONS:

- 6.1 All references hereinafter to a particular section of the Valuation Act 2001 ('the Act') refer to that section as amended, extended, modified or re-enacted by the Valuation (Amendment) Act, 2015.

6.2 Section 3(1) of the Act in material part defines “*material change of circumstances*” as meaning a change of circumstances that consists of:

(a) *the coming into being of a newly erected or newly constructed relevant property or of a relevant property, or*

6.3 Where a revision manager is satisfied that a material change of circumstances as defined by section 3 of the Act has occurred since a valuation under section 19 of the Act was last carried out in the rating authority area in which the property is situated, or as the case may be a valuation under the repealed enactments, the revision manager has power under section 28(4)(b) of the Act, if the property does not appear on the valuation list and is relevant property, to do both of the following:

(i) *carry out a valuation of that property, and*

(ii) *include the property on the list together with its value as determined on foot of that valuation.*

6.4 Where a property falls to be valued for the purpose of section 28(4) of the Act, that value is ascertained in accordance with the provisions of section 49 of the Act, which provides:

“(1) *If the value of a relevant property (in subsection (2) referred to as the “first-mentioned property”) falls to be determined for the purpose of section 28(4), (or of an appeal from a decision under that section) that determination shall be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situate in, of other properties comparable to that property.”*

(2) *For the purposes of subsection (1), if there are no properties comparable to the first-mentioned property situated in the same rating authority area as it is situated in then—*

(a) *in case a valuation list is in force in relation to that area, the determination referred to in subsection (1) in respect of the first-mentioned property shall be made by the means specified in section 48 but the amount estimated by those means to be the property’s net annual value shall, in so far as is reasonably practicable, be adjusted so that amount determined to be the property’s value is the amount that would have been determined to be its value if the determination had been made by reference to the date specified in the relevant valuation order for the purposes of section 20,*

(b) *in case an existing valuation list is in force in relation to that area, the determination referred to in subsection (1) in respect of the first-mentioned property shall be made by the means specified in section 48 (1) and by reference to the net annual values of properties (as determined under the repealed enactments) on 1 November 1988, but the amount estimated by those means to be the property's net annual value shall, in so far as it is reasonably practicable, be adjusted so that the amount determined to be the property's value is the amount that would have been determined to be its value if the determination had been made immediately before the commencement of this Act.*

6.5 “existing valuation list” is defined, in material part, in section 3(1) of the Act. An “existing valuation list” means a valuation list in force immediately before the commencement of this Act and”

6.6 Part 9 of the Act deals with existing valuation lists. Section 43 provides that notwithstanding the repeal of the enactments specified in Schedule 1 of the Act, an existing valuation list and the value of each property on that list, subject to being amended in accordance with the Act as applied by s.44, shall continue in force until a valuation list is published under s.23 in relation to the rating authority area.

S. 44 provides:

- (1) *Parts 6 and 7 (other than a provision of either of those Parts referred to in subsection (3)) shall apply in respect of an existing valuation list as they apply in respect of a valuation list with the modification referred to in subsection (2) and any other necessary modifications.*
- (2) *The modification mentioned in subsection (1) is the substitution, in section 28(4), for “a valuation under section 19 was last carried out in relation to the rating authority area” of “a valuation under the repealed enactments, or a revision of such a valuation under those enactments, was last carried out in relation to properties situate in the rating authority area”*
- (3) *The provisions of Part 6 or 7 mentioned in subsection (1) is one that makes provision on the basis that the property concerned has been the subject of a valuation under section 19.*
- (4) *Save where the context of the provision does not admit of such application (and apart from any special provision made in those Parts regarding existing valuation lists)*

each provision of Parts 10 to 13 shall apply in respect of an existing valuation list as it applies in respect of a valuation list.

7. APPELLANT'S CASE

- 7.1 Ms McWalter for the Appellant described the subject property, its location and provided both internal and external photographs.
- 7.2 The subject property is a 1½ storey hostel, registered with Bord Fáilte. It would not reach B&B or two-star standards under the present guidelines. It was opened in 2001 and further extended in 2010. It sleeps 20 guests in a combination of four ensuite rooms and three other rooms and two guest bathrooms. The guest common room is shared with the entrance lobby. The hostel provides budget accommodation and the fit out is basic. There is electricity and mains water. Sewage treatment is on site and managed by the occupier. At the date of assessment there was no broadband or mobile phone coverage. On questioning by Mr Cremin, Ms McWalter pointed out that hostel standards have evolved since the subject property was opened. Particularly since the Covid outbreak there is more demand for private accommodation with en suite bathrooms rather than the dormitory type of accommodation previously provided by the sector.
- 7.3 Malinbeg is a remote area in Southwest Donegal, literally at the end of the R263 road. The nearest commercial facilities, post office, grocery etc, are in Glencolmcille eight kilometres distant. There is no public transport and no taxi service to the nearest public transport nodes. There is an attractive beach, but access is difficult, via steep steps. There is also a natural harbour but with poor mooring facilities. Ms McWalter accepted Mr Cremin's contention that the area generally was attractive and was being promoted by Bord Fáilte. However, she did point out that there is no infrastructure such as marked trails and that the immediate area is only suitable for use by experienced visitors, hill walkers, divers etc.
- 7.4 Ms McWalter questioned the methodology used in determining the valuation of the subject property contending that the use of comparator NAV values was inherently inequitable. All hostels were ascribed the same NAV/m² notwithstanding differences in location, size, specification, and business model. It was, in Ms McWalter's view, unfair to include premises run on a not-for-profit basis and which were exempt from rates as comparators. Ms McWalter cited three premises in Donegal that she contended were providing superior accommodation to the subject property, and which

were subject of Tribunal judgements. Two had lower NAVs /m² than the subject property and one was at a practically similar level. NAV for a guest house in Bunbeg was determined at €15.00/m², VA4/3/042, and two hotels, VA5/4/014 and VA10/1/013 were determined at €30.75/m² and €27.33/m² respectively. The NAV/m² of the subject property, €29.40 was more closely aligned to the hotels than the guesthouse.

7.5 Ms McWalter proposed to give evidence on the subject property's trading accounts, but the Tribunal explained that as this was a revision case and not revaluation these figures would not be relevant.

7.6 Ms McWalter put forward three NAV comparators to assist the Tribunal.

No 1. This property is a hostel on Arranmore Island. It is described as being in a similarly scenic location to the subject property and also similar in construction and fit out. However, because of its island location access is weather dependent and the season is shorter. The NAV, €10.20/m², she described as representing a deserved discount for not being on the mainland.

No 2 This property is a 14 bed guesthouse in Bunbeg, with a bar and restaurant, which was the subject of Tribunal judgement VA4/3043. NAV is €15.00/m². The Appellant contends that Bunbeg is a superior location to the subject property, with a better pier and a number of commercial properties in the vicinity. Mr Cremin in cross examination disputed the use of a guesthouse as a comparator; it is not a similarly circumstanced property.

No 3 This hostel forms part of a larger tourist complex, including B&B, restaurant, camper van parking and glamping. The NAV is €30.80. Ms McWalter stated that this property was being put forward not as a comparison with the subject property but rather as a contrast. The trade potential at this site she described as being incomparable with the subject property.

7.7 In summing up her case Ms McWalter stated that she was seeking the same treatment for the subject property as other accommodation providers in Co Donegal. Three of the properties put forward as evidence of the tone of the list were run by not-for-profit organisations who did not pay rates and whose goals and objectives were different from commercial operators. As such they were not comparable with the subject property. Guest houses and hotels offered superior accommodation to the subject property, and it was unfair that hostel NAVs/m² were high by comparison.

7.8 Ms McWalter contended for a NAV of €15.00/m².

8. RESPONDENT'S CASE

- 8.1 Mr Cremin in his précis provides location and site maps, block plans, and external and internal photographs of the subject property. He also summarises the valuation history and explains the difference between revision and revaluation. In his précis he also comments on the Appellant's case.
- 8.2 The location is described as a small rural seaside village in a well know tourist destination, with the Sliabh Liagh cliffs, walks and sea stacks. The nearest towns are Carrick, 15 kilometres, Killybegs, 31 kilometres and Donegal Town, 59 kilometres.
- 8.3 The subject property is a two storey self-catering hostel of concrete block construction with a pitched tiled roof. There are seven guest bedrooms, four en suite, a shared common room and dining room. The property is in good condition. The floor area is agreed at 265.30 m², as set out at paragraph 4.6.
- 8.4 Regarding hostels generally Mr Cremin stated that they tend to be located in less accessible areas, noted for tourism factors. The typical clients are outdoor enthusiasts who want budget accommodation. Many of the hostels in Donegal are associated with defined routes, e.g. the Bluestack Way, Slí Cholmcille, etc.
- 8.5 Mr Cremin put forward six comparator properties for the assistance of the Tribunal.

No 1. PN 5020201, Derrylahan, Kilcar, Co Donegal

Use	Area m ²	NAV(€/m ²)	NAV (€)
Caravan Stands	10.00	€150.00	€150,000.00
Hostel	84.43	€30.75	€2,596.22
Kitchen	30.49	€17.08	€520.77
Toilets	2.88	€17.08	€49.19
Hostel (FF)	96.25	€30.75	€2,959.69
		Total NAV	€7,625.87
		RV	€38.00

This property is a hostel including a mix of room types with full hostel facilities. Construction is similar to the subject property, and it is located in a remote rural area. On questioning by the Tribunal Mr Cremin explained that the reason that the kitchen was assessed at a lower NAV/m², €17.08 v €30.75, was that it was located in a

separate building. When put to him by Ms McWalter that this property entered the list after the assessment date for the subject property Mr Cremin was unable to say the precise date, but he thought that it was about the same time. Examination of the list confirmed that this property was entered on 24 November 2021.

No 2. PN 5011216, Drimarone, Co Donegal

Use	Area m ²	NAV(€/m ²)	NAV (€)
Hostel	297.64	€30.75	€9,152.43
Hostel (FF)	454.40	€30.75	€13,972.80
Hostel (15% discount)	-1.00	€3,468.00	-€3,468.00
		Total NAV	€19,657.33
		RV	€98.00

This is a relatively new hostel located in a remote area of the Bluestack Mountains convenient to a number of established hiking routes. Accommodation standards and fitout are similar to the subject property. The facility also incorporates a community centre and children's play area, Because of its size, location and the presence of community facilities it was given a 15% reduction in the rateable value. The assessment was appealed to the Tribunal but agreed prior to hearing. Ms McWalter questioned the date on which this property entered the valuation list, which she thought may have been after the subject property. The list shows that the property was entered on 30 October 2020.

No 3. PN 2005469 Malin More, Co Donegal

Use	Area m ²	NAV(€/m ²)	NAV (€)
Hostel	717.86	€28.71	€20,609.76
		Total NAV	€20,609.76
		RV	€101.71

This property was described as an activity centre with hostel accommodation. It is located close to the sea and 4.1 kilometres from the subject property. It accommodates 60 guests in a combination of rooms and dormitories. The valuation was appealed to the Tribunal but agreed prior to the hearing. Ms McWalter questioned the use of comparative evidence from outside County Donegal in valuing this property. Mr Cremin explained that this was for the adventure centre element of the property, for which there were no comparable properties within the county.

No 4. PN 5020408, Doonan, Donegal Town, Co Donegal

Use	Area m ²	NAV(€/m ²)	NAV (€)
Hostel (GF)	202.77	€30.75	€6,235.18
Hostel (FF)	202.77	€30.75	€6,235.18
		Total NAV	€12,470.36
		RV	€60.00

This property is located in Donegal Town. It comprised 12 bedrooms, seven en suite, with shared facilities typical of hostel accommodation. When questioned by Ms McWalter on the fit-out Mr Cremin replied that the description of the property was as when it entered the list and would not have taken account of any recent upgrades.

No 5. PN 2214127, Dunlewy, Co Donegal

Use	Area m ²	NAV(€/m ²)	NAV (€)
Hostel	565.71	€30.75	€17,395.58
Hostel (FF)	363.70	€30.75	€11,183.78
Store	47.04	€17.08	€803.44
Hostel (Mezz)	85.68	€30.75	€2,634.66
		Total NAV	€32,017.46
		RV	€160.00

This property is located in the village of Dunlewy and offers the typical hostel facilities. However, Mr Cremin described it as being considered a luxury hostel

compared with the others in Co Donegal. It is in remote location but a strong tourism area close to Glenveagh National Park. Mr Cremin agreed when put to him by Ms McWalter that because of its size and wider range of facilities, this property had potential to accommodate large group tours. Ms McWalter also questioned the use of the NAV of what she described as a hotel in the assessment of this property. Mr Cremin replied that while it may be functioning as a hotel now the comparator used was operated as a hostel at the time of the assessment.

No 6. PN 5015275. Bundoran, Co Donegal

Use	Area m ²	NAV(€/m ²)	NAV (€)
Hostel	220.20	€30.74	€6,771.15
		Total NAV	€6,771.15
		RV	€34.00

This property is located in Bundoran a popular seaside resort. It comprises a mix of double, twin and triple rooms with shared facilities. It is linked to surf school and unlike all of the other comparators is open all year round.

8.6 In summing up his case Mr Cremin reiterated that the valuation was based on the tone of the list for hostels and that comparison with guesthouses would be inappropriate. As far as possible similarly circumstanced properties are used as comparators. However, he accepted that time has moved on since the list became established and thus the tone may not be perfect. To maintain equity and uniformity a discount may be applied where appropriate.

8.7 Mr Cremin contended for an NAV of €24.91/m² and a Rateable Valuation of €33.00.

9. SUBMISSIONS

9.1 There were no legal submissions.

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal the Tribunal has to determine the value of the subject property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value

of other comparable properties on the existing valuation list in the rating authority area of Donegal County Council.

- 10.2 The valuation list in County Donegal is an existing list. By virtue of s.43 that existing list and the values on it continue in force in relation to the County Donegal for all purposes until the date on which a valuation list is caused to be published under section 23 of the 2001 Act.
- 10.3 Section 44 of the Act applies Part 6 (Revision of Valuations) and Part 7 (Appeals) of the Act to existing lists subject to the modification referred to in subsection (2) thereof and any other necessary modifications. That modification relates to s.28(4). S 28(4) enables a revision manager to exercise his or her powers when a material change of circumstance has occurred *“since a valuation under section 19”* was last carried out in relation to the rating authority area. The modification applied by s.44(2) is that when a material change of circumstance concerning a property on an existing list occurs the words in s.28(4) (emphasised in italics and underlined above), are to be substituted for the following words: *“a valuation under the repealed enactments, or a revision of such a valuation under those enactments”*. In essence this means that a revision manager may exercise his or her powers under s.28(4) when a material change of circumstance has occurred since a valuation was last carried out in that rating authority area under the repealed enactments, or a revision of such a valuation under those enactments was last carried out in relation to the property concerned.
- 10.4 S.44(3) makes clear that the provisions in Part 6 and Part 7 of the 2001 Act apply to properties that have been valued under section 19 of the Act. S.44(4) provides that where a context of the provision does not admit of such application (where a property has not been valued under s.19) each provision of Parts 10 to 13 of the Act applies in respect of an existing valuation list as it applies in respect of a valuation list.
- 10.5 As the appeal property is on an existing list, s.44(4) requires s.49(1) to be applied so that the value of a property on an existing list is ascertained by reference to the values of other hostel properties on that list that are comparable and, if there are no comparable properties, then s.49(2)(b) of the Act requires the property to be valued by the means specified in s.48(1) and by reference to the net annual values of properties (as determined under the repealed enactments) on 1 November 1988. S.49(2)(b) goes on to state that the amount estimated in this manner to be a property's net annual value must, in so far as it is reasonably practicable, be adjusted so that the amount determined to be the property's value is the amount that would have been determined to be its value if the determination had been made immediately before the commencement of the Valuation Act 2001. The Act was commenced on the 2nd May 2002.
- 10.6 The Tribunal finds that the subject property is a purpose-built youth hostel providing basic hostel facilities only. It is located in a remote, albeit scenic, area. At the date of assessment Ms McWalter's evidence, which was not challenged, was that the subject

property had neither mobile phone coverage nor broadband services and no access to public transport.

- 10.7 Mr Cremin on behalf of the Respondent has assessed the NAV of the subject property by reference to net annual values of comparable properties on the existing valuation list as of 1 November 1998, but adjusted as far as is reasonably practicable to its value as if it had been determined immediately before the commencement of the Valuation Act 2001, i.e., “the tone of the list”.
- 10.8 Ms McWalter contended that it was inequitable that the NAVs/m² of hostels on the list were similar or even higher than those of hotels or guesthouse offering better quality accommodation. This argument may seem attractive at one level. However, the Tribunal is constrained by S 49 of the Valuation Act 2001 to make its decision by reference to “... *other properties comparable to the property...*”. The Tribunal finds that hotels and guesthouses are not comparable to hostels and therefore, are of no assistance as comparators.
- 10.9 The Tribunal notes the distinction drawn by Ms McWalter between commercially run hostels and those run on a not-for-profit basis submitted as evidence by the Respondent, and which are exempt from rates. The basic rating hypothesis is that the premises are vacant and to let. The Tribunal finds, therefore, that identity of the occupier is not a relevant consideration in determining the evidential weight to be ascribed to any particular property on the list. Furthermore, the Tribunal accepts, as asserted by Mr Cremin, that payment of rates is a matter between the ratepayer and the rating authority and not a matter for the Tribunal.
- 10.10 Mr Cremin was questioned by Ms McWalter on the appropriateness of some comparator evidence used on behalf of the Commissioner in determining the NAVs of two of the comparator properties that he used. However, S 63(1) of the Valuation Act 2001 provides that:

“The statement of the value of property as appearing on a valuation list shall be deemed a correct statement of that value until it has been altered in accordance with the provisions of this Act.”.

Consequently, the Tribunal is constrained by the Act to accept the values as on the list and not look behind them.

- 10.11 To assist the Tribunal Ms McWalter put forward three comparator properties. PN 2170306, a guest house, is not similarly circumstanced; it is not a hostel. The Tribunal accepts Mr Cremin’s contention that it is therefore of no assistance. PN 5016390 is a

hostel on Arranmore Island with a NAV of €10.20/m². On the evidence it is similar in construction and fit-out to the subject property. However, in the Tribunal's view its offshore location renders it of little assistance as a comparator. PN 2003859, which was put forward by Ms McWalter as a contrast with the subject property rather than a comparison, is a hostel that forms part of a larger tourist complex with a range of accommodation types. The NAV of the hostel element is €30.75/m².

- 10.12 Mr Cremin put forward six hostels on the mainland as comparators. Of these, PN 5020201 entered the list after the subject property and is therefore of no evidential value. The other five indicate an established tone for hostels on the mainland of an NAV of €30.75-30.80/m². One, PN5011216, was subject of 15% discount to reflect its size, remoteness and the presence of community facilities on site. PN 2005469, the closest location to the subject property, was assessed at a lower €28.71/m² NAV.
- 10.13 Ms McWalter contends for a NAV value of €15.00/m². In the Tribunal's opinion this figure is too low. It is higher than what is accepted is a physically similar hostel on Arranmore Island. However, it is little more than half of the lowest figure on the mainland, put forward by Mr Cremin, the nearby PN 2005469 assessed at €28.71/m² NAV. The evidence of Mr Cremin and Ms McWalter's comparator PN 203859 indicates a tone of the list at €30.75/m² NAV with discounts and reductions for specific properties to recognise their particular circumstances. Mr Cremin explained that in his opinion, like PN2005469 and PN5011216, the subject property also should be subject of a discount to reflect its specific circumstances. Therefore, he reduced the NAV to €24.91/m², which the Tribunal finds reasonable.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to €33.00 as set out in the table below.

Level	Use	Area (m ²)	NAV €/m ²	NAV (€)
0	Hostel	148.00	€24.91	€3,686,68
1	Hostel	117.30	€24.91	€2,921.94
			Total NAV	€6,608.62
			RV @ 0.05%	€33.04
			Say	€33.00

RIGHT OF APPEAL:

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal's determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.