

Appeal No: VA20/4/0005

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2020
VALUATION ACTS, 2001 - 2020**

Geraldine Burke t/a Patrick Burke Plant & Agri Services

APPELLANT

and

Commissioner of Valuation

RESPONDENT

**In relation to the valuation of
Property No.5018401, Industrial Uses at Carrickittle, Killeely, County Limerick, V94 HC63**

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 10TH DAY OF MARCH, 2023.**

BEFORE Donal Madigan MRICS, MSCSI

Deputy Chairperson

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 27th day of October, 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 €5,130.
- 1.2 The sole ground of appeal as set out in the Notice of Appeal is that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 28(4) of the Act because:

“This property is used for storage of hay + domestic use i.e. clothes line + parking my car”

- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €0.

2. VALUATION HISTORY

- 2.1 On the 12th day of September, 2019 a copy of a valuation certificate proposed to be issued under section 28 of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of €5,130
- 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 not consider it appropriate to provide for a lower valuation.
- 2.3 A Final Valuation Certificate issued on 2nd October, 2020 stating a valuation of €5,130.
- 2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1st March, 2012.

3. DOCUMENT BASED APPEAL

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents only without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.

3.2 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

4. FACTS

4.1 Much of the basic facts in this appeal were disputed and hence are considered further in the final section of this Determination.

5. ISSUES

5.1 There appear to be two main issues arising in this appeal, namely (a) whether the subject Property is rateable at all, and (b) if it is rateable, the appropriate Net Annual Value which should be applied to it as the statutory valuation.

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 and other Acts.

6.2 This is a Revision type appeal which is concerned with the valuation of properties between Revaluations consequent to a material change of circumstances.

6.3 Section 3(1) of the Act 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

(b) a change in the value of a relevant property caused by—

(i) the making of structural alterations to that relevant property, or

(ii) the total or partial destruction of any building or other erection which forms part of that relevant property, by fire or any other physical cause, or

(c) the happening of any event whereby any property or part of any property begins, or ceases, to be treated as a relevant property, or

(d) the happening of any event whereby any relevant property begins, or ceases, to be treated as property falling within Schedule 4, or

(e) property previously valued as a single relevant property becoming liable to be valued as 2 or more relevant properties, or

(f) property previously valued as 2 or more relevant properties becoming liable to be valued as a single relevant property, or

(g) the fact that relevant property has been moved or transferred from the jurisdiction of one rating authority to another rating authority (other than in accordance with the Local Government Act 2019), or

(h) relevant property or part of any relevant property becoming licensed or ceasing to be licensed under the Licensing Acts 1833 to 2011;

6.4 The process of listing a property for valuation is usually (but not exclusively) initiated by the rating authority (as is the case in this appeal under sec.27 (2)) where it believes the

property in question is being used for purposes falling within Schedule 3 of the Act and not otherwise exempt under Schedule 4. Upon receipt of a request from the rating authority the Commissioner of Valuation (his office being commonly referred to as the Valuation Office) appoints a member of his staff (known as a Revision Manager) to investigate the request. It is important to state that the Commissioner of Valuation and his staff are **independent** of the rating authority and must decide the issue and level of value irrespective of the consequences for that rating authority, or indeed, the ratepayer.

6.5 If 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, 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.

6.6 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 (1) 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.”

6.7 As this is a Revision type appeal as opposed to a Revaluation appeal, the Tribunal is constrained to only consider the **relative** Net Annual Value of the subject Property to the other Net Annual Values of comparable properties in the rating authority area. Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the basis in calculating the net annual value:

“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”

6.8 As the Appellant relies on the assertion that the subject Property is not rateable, it is pertinent to refer to the parts of the Valuation Act which provide the legislative framework in that regard. Sec. 15(1) provides that relevant property in Schedule 3 shall be rateable and Sec. 15(2) provides that relevant property referred to in Schedule 4 shall not be rateable.

Paragraph No.1 of Schedule 3 of the Valuation Act provides that Relevant Property includes:

1.—Property (of whatever estate or tenure) which falls within any of the following categories and complies with the condition referred to in paragraph 2 of this Schedule shall be relevant property for the purposes of this Act:

- (a) buildings,*
- (b) lands used or developed for any purpose (irrespective of whether such lands are surfaced) and any constructions affixed thereto which pertain to that use or development,*
- (c) railways and tramways, including running line property and non-running line property,*
- (d) harbours, piers, docks and fixed moorings,*
- (e) mines, quarries, pits and wells,*
- (f) rights of fishery,*
- (g) profits á prendre, other than rights of fishery,*
- (h) tolls,*
- (i) easements and other rights over land,*

And further classes of property that do not require mention here.

Paragraph No. 2 of that same schedule provides:

2.—The condition mentioned in paragraph 1 of this Schedule is that the property concerned—

- (a) is occupied and the nature of that occupation is such as to constitute rateable occupation of the property, that is to say, occupation of the nature which, under the enactments in force immediately before the commencement of this Act (whether repealed enactments or not), was a prerequisite for the making of a rate in respect of occupied property, or*
- (b) is unoccupied but capable of being the subject of rateable occupation by the owner of the property.*

Schedule 4 of the Valuation Act defines what is classed as Relevant Property Not Rateable and, in this appeal, the following extracts from that are considered appropriate to reference, as follows:

1.—Agricultural land.

2.—Land developed for horticulture.

.....

5.—Farm buildings.

6.—Any domestic premises (but subject to section 59(4) (which provides that apartments are rateable in certain limited circumstances)).

7. APPELLANT'S CASE

7.1 Mrs Geraldine Burke, who identifies on the Notice of Appeal signed on 19th October, 2020, as being the owner of the subject Property, outlined in her submission to the Tribunal inter alia and in summary, that:

(a) By copy of a letter/email dated 21st October addressed "To whom it may concern" states with reference to Property Number 5018401 that the property is under the ownership of Geraldine Burke who is retired and that the building is used for agricultural purposes only being for the storage of hay for her grandchildren's horses, domestic use for household goods (lawnmower, clothesline). It states that there is no industrial or commercial activity being operated from it and that the company Patrick Burke Plant and Agri Services does not exist. It states also that this situation has caused undue stress and anxiety to the writer's elderly parents who reside at this residence and that they are finding it difficult now due to the Covid-19 pandemic. It submits that the parents are subject to an appeal fee for a property that should not be listed for rates. It confirms that a copy of this letter has been forwarded to Mr Richard O'Donoghue, TD who, it says, has liaised with them due to the stressful situation that his parents have found themselves in. This letter is signed (typed) by Paddy Burke

(b) A photograph of a shed stocked with bales of hay is included.

(c) By copy of a letter dated 22nd October, 2020 addressed to John Colfer-Revision Manager (but giving his details as Limerick City & County Council rather than the Valuation Office in Dublin) she submits that, with reference to the documentation sent to Patrick Burke, Patrick Burke Plant and Agri Services, Carrickittle, Kiltelly, Co. Limerick V94 HC63 that there is no such person residing at this address. That the property is owned by her and that she resides there with her husband, Aidan, who are both retired and that this matter has caused them much stress and anxiety. She explains that they have two daughters and one son and that the shed is available to her family for solely domestic use for their hobbies and the children's hobbies. She confirms that the family home is not and will not be available for rent and that the shed is used to store hay for the grandchildren's horses. The shed has a secure area in the centre for the safe storage of the lawn mower etc. With reference to the documents from the Valuation Office addressed to "Occupier" she states that "Patrick Burke does not reside here or occupy this property" and in regard to the reference to Patrick Burke Plant and Agri Services she states that this company does not exist. She confirms that a copy of this letter has been sent to Richard O'Donoghue T.D. who is to represent them in this matter, and she expects that the appeal fee will be refunded on a review of the matter and that the Valuation Office is to liaise with Mr. O'Donoghue on their behalf.

7.2 M/s Burke's designated agent, Mr. Richard O'Donoghue, T.D. by email to the Tribunal (date not shown but believed to be sent after appeal listed) stated in addition that: "Mo Chara, Details regarding VA20/4/0005-Patrick Burke Plant & Agri Services. The building in question is completely for domestic purpose and has never been used as a commercial unit. The building in question was never rateable. The building does not belong to Patrick Burke it belongs to his mother Geraldine Burke which was left to her and is in probate at the moment. Patrick Burke does not reside or operate a business at this address. Is Mise Le Meas, Richard O'Donoghue, TD"

7.3 In the relevant section of the Notice of Appeal the Appellant states a figure of zero as the alternative to the valuation appearing in the valuation list of € 5,130. Notwithstanding that, at the time of the issue of the Valuation Certificate in October 2019 a valuation was submitted- believed to be part of formal Representations to the figure proposed by the Commissioner of Valuation, by DNG Liam O’Grady, Auctioneer & Valuer, dated 14th October, 2019 in which he advised that the rental value of this property was € 2,500 per annum at the time. That valuation refers to an agricultural shed constructed in recent years with access to a public road and having a large yard to the front with ample room for manoeuvring contract farm machinery. The shed is stated to be in good condition and currently being used for the storage of agricultural/contract farm machinery. The valuation is stated to be for Mr. Patrick Burke.

8. RESPONDENT’S CASE

8.1 Mr. Anthony Kenneally, Valuer, for the Respondent Commissioner of Valuation, submitted a detailed precis of evidence containing a standard Declaration and Statement of Truth in accordance with Rule 41 of the Valuation Tribunal (Appeals) Rules 2019. In his precis he outlined, augmented by a block plan, and several maps and photographs, the characteristics of the subject Property. In summary, he stated that the subject property is situated rurally in the townland of Carrickittle in Co.Limerick, roughly 1.5 km South East from Saint Brigid’s Church in Killeely. He confirmed that the Property comprises of a Store, an open store, and a hardcore yard, used for storing machinery for plant hire and agricultural contracting, which is separate from, but located next door to, a domestic house. The subject property has its own entrance with sliding gate, separate from the domestic entrance. He confirmed that at the time of his inspection (April 2019) the Property was in good condition, and he set out the gross external floor areas as:

Store (open)	172.50m ²
Store	143.44m ²
Yard	270.00m ²

He calculated the net effective yard area after making an allowance of 20% for circulation.

8.2 Mr. Kenneally then outlined the process of arranging the inspection to undertake his valuation and what he discovered, supplemented by photos and extracts in the several appendices to his precis (N/A to public), in summary, as follows:

- (a) The occupier was sent an inspection letter on 4th April 2019.
- (b) Contact via phone was attempted to organise an inspection but Mr. Kenneally’s call was not answered and not returned.
- (c) The inspection was carried out on 11th April 2019.
- (d) The occupier was not present on the day of inspection, however, Mr. Kenneally attempted to contact him again via mobile phone before entering the property but there was no answer.
- (e) Measurements, photographs and notes about the property were all taken by Mr. Kenneally while on site but access could not be gained to the interior of the closed store at that time.
- (f) The occupier made contact with Mr. Kenneally, via the same mobile number, after the inspection was completed.
- (g) This same mobile contact number is on the Golden Pages and Yellow Place capture.

(h) At the time of inspection, Paddy Burke Plant and Agri Services was advertised via Facebook and Yellow Place.

(i) Paddy Burke Contractors is on the golden pages with the Eircode for the domestic property beside the subject Property showing he was available for hire for works such as excavation, drainage works, lime spreading, slurry spreading, mulching, reseeding and a one stop shop for land reclamation and slatted tanks. The Yellow Place capture also relays the same works Mr. Burke was available for.

(j) The Facebook page at the time showed videos and pictures of the machinery in operation on different sites and land. The machinery on site appears to be some of the equipment captured on the Facebook pages.

(k) It is apparent that the John Deere tractor captured in the images has the same licence registration as the one that he captured in the subject property in figure 9 in his precis. The licence number is 00-LK11050. Also, the tractor has 'Paddy Burke' printed on the windscreen in both figure 9 and on some of the Facebook pages' images.

(l) Finally, Conor equipment (slurry tank) in one of the Facebook pages appears to be same one as on the photo in the open store captured in figure 6 in his precis and again in the auctioneer's report from DNG.

8.3 Mr. Kenneally then addresses the grounds of appeal by offering the following comments, in summary, supplemented by extracts in his appendices (N/A to public), as verification, as follows:

1. Patrick Burke does not reside at or occupy the subject property.

(a) He holds that Patrick Burke is in occupation of the subject property because in his dealings with Mr. Burke up to that point he had never claimed **not** to be the occupier and that this was not an issue at initial valuation stage, nor at representations stage. Furthermore, the presence of some machinery on the subject property at the time of his inspection is the same as appears online for Mr. Burke's plant and agri services advertisements.

(b) Mr. Burke's email on 24th September 2019 making representations where he states a fire destroyed the shed that April, after his inspection and proposed valuation. The Fire Report, which was invoiced to Paddy Burke of Carrickittle, Killeely, Co. Limerick on 8th May 2019 (Incident date of fire was 27th April 2019).

(c) DNG Liam O'Grady Auctioneer and Valuer carried out a valuation on the subject property on 14th October 2019. This report was expressly prepared for Mr. Patrick Burke. The report included photographs showing the presence of some of the same machinery and shows the subject property in good condition.

(d) The third-party correspondence received from the Chief Executive of the Association of Farm & Forestry Contractors in Ireland (FCI), also references Paddy Burke at the subject property location, while enquiring on Mr. Burke's behalf about the rateability of an agricultural contractor's property.

2. Patrick Burke Plant & Agri Services never existed.

(a) The use of Patrick Burke Plant & Agri Services is based on his investigations, outlined above but in addition there is correspondence received from Deputy McGrath TD who also references Mr. Patrick Burke Plant and Agri Services

(b) The online presence at the time, already mentioned, also reinforced his decision.

3. The Appellant's representative, Richard O' Donoghue TD, argues that the subject property is solely for domestic use and has never been used as a commercial property. The subject property was never rateable.

(a) The property satisfies Schedule 3 as a relevant property. In order to be exempted it must satisfy the criteria set out in Schedule 4. In his opinion, for the reasons already outlined, the subject property does not satisfy these requirements.

(b) At the time of his inspection, the photographs taken show that the subject property is used to store a large amount of plant and agri machinery. Mr. O'Grady's photographs, from his valuation carried out almost 6 months later, confirm this view.

4. Description of property concerned on appeal form is: Hay shed. Subject property is used for storage of hay and domestic use, ie. clothesline and parking of car.

(a) On the day of his inspection he asserts that there was no hay or clothesline present on the property. As outlined above, the property stored machinery that was used in conjunction with a plant and Agri services business.

(b) He is of the opinion that the subject property is valued in accordance with Section 49 of the Valuation Act 2001, as amended.

He suggests that if, in the intervening period or in the future, there are any material alterations to the Property or to the rateability, then an application to have the Property listed should be made.

8.4 Mr. Kenneally, for the Valuation Office, relied on the following four Net Annual Value comparables to support his opinion of the value of the subject Property, as follows:

Comparable Number 1 PN 2169927

Workshop and yard in Tullabracky, Briff, Kilmallock, Co. Limerick which is assessed at the NAV of € 3,280 which is calculated as follows

Workshop	154.35m ² @ € 20.00 per m ²	3,087
Yard	100.00m ² @ € 2.00 per m ²	<u>200</u>
		3,287 rounded to € 3,280.

Comparable Number 2 PN 2183604

Workshop in Rathcannon, Athlaccá, Kilmallock, Co. Limerick which is assessed at the NAV of € 2,330 that is calculated as follows:

Workshop	116.59m ² @ € 20.00 per m ²	2,331.80 rounded to € 2,330.
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Comparable Number 3 PN 2193643

Workshop and Store in Foxhall West, Colmanswell, Kilmallock, Co. Limerick which is assessed at the NAV of € 2,100 that is calculated as follows:

Workshop	67.89m ² @ € 20.00 per m ²	1,357.80
Store	37.23m ² @ € 20.00 per m ²	<u>744.60</u>
		2,102.40 rounded to € 2,100.

Comparable Number 4 PN 2178630

Store and yard in Thomastown, Tobernea, Kilmallock, Co Limerick which is assessed at the NAV of € 3,990 that is calculated as follows:

Store	75.00m ² @ € 10.00 per m ²	750
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Portacabin	30.00m ² @ € 8.00 per m ²	240	
Yard	1,500.00m ² @ € 2.00 per m ²	<u>3,000</u>	
		3,990	€ 3,990

8.5 Mr. Kenneally confirmed his valuation of the Property at Net Annual Value € 5,130 which he calculated as follows:

Store (open)	172.50m ² @ € 10.00 per m ²	1,725.00	
Store	143.44m ² @ € 20.00 per m ²	2,868.80	
Yard	270.00m ² @ € 2.00 per m ²	<u>540.00</u>	
		5,133.80	rounded to € 5,130.

9. SUBMISSIONS

9.1 No legal submissions were made in this appeal.

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct, equitable and uniform so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Limerick City and County Council.

10.2 As is the case in many rating appeals before the Valuation Tribunal mounted by lay Appellants (i.e. those ratepayers who are not professionally represented by either a Valuer, Surveyor, or Solicitor) confusion can arise in the understanding of the role of the Tribunal and its scope of power. A rates bill is comprised of two parts. The first is the **valuation (Net Annual Value)** and the second is the **ARV, the annual rate on valuation**. The total rates payable is a factor of one component multiplied by the other. The jurisdiction of the Tribunal is solely concerned with the correct and equitable determination of the first of these, the **valuation**. The second of these, the **ARV** is fixed annually by the local rating authority and the Tribunal has no function on the determination of this figure. The **ARV** will vary from local authority to local authority and the amount of this will also vary greatly depending on whether the local authority area has been revalued or not. As stated in Section 6. of this Determination above, the basis of the **valuation** is the notional rental value of the property assuming it to be vacant and to let at the valuation date identified in the Valuation Order, (in this case as at 1st March 2012) and, in a Revision type appeal, with regard to the physical circumstances prevailing at the date of the Valuation Certificate (in this case, 2nd October, 2020).

10.3 Whilst the Commissioner of Valuation (the Valuation Office) is independent of the rating authority, in this case, Limerick City and County Council, it is worth also confirming that this Valuation Tribunal is entirely independent of both of those bodies, too.

10.4 The process for an Appellant in dealing with their appeal is provided for on the Valuation Tribunal website and all Appellants are encouraged to read the relevant rules applicable to their appeal, which, in this case, are the Valuation Tribunal (Appeals) Rules 2019. These Rules provide guidance on all aspects of the process and what is usually

expected to be comprised in a summary of evidence that is to be submitted to the Tribunal for consideration. It is a matter for the discretion of each Appellant how they wish to make their case, within the rules, and whether or not to engage a Solicitor, obtain a legal opinion or retain the services of a Valuer/Surveyor to act on their behalf.

10.5 In this appeal, there are two issues identified in section 5 above, namely (a) whether the subject Property is rateable at all, and (b) if it is rateable, what is the appropriate Net Annual Value which should be applied to it as the statutory valuation, and these now require to be considered, in turn.

Rateability

10.6 As regards rateability, the first of these, the Tribunal considers that the large weight of evidence provided by the Respondent as summarised in sections 8.2 and 8.3 above persuades it that the Valuation Certificate was drawn up on the basis of a verifiable material change in circumstances, that is, the coming into being of a relevant property. The reasons leading to this conclusion are:

- (a) that the business activity has been shown to have been extensively advertised;
- (b) the photographic evidence showing plant on the site;
- (c) several references by others to the business occupier at this address;
- (d) rateability, as a source of contention, was not raised **before** this appeal and the submission of a valuation report at Representation stage runs contrary to any such belief, and
- (e) the prerequisites for rateable occupation appear to the Tribunal to be in place here as there is actual occupation, beneficial occupation, exclusive possession and that occupation is not for too transient a period thus bringing the property within the scope of Paragraph 1. (a) and (b) and Paragraph 2 of Schedule 3 of the Valuation Act 2001 (see Section 6 on page 4 of this Determination).

Accordingly, it is possible to conclude that this Property is relevant property that is rateable. Furthermore, the Appellant has failed to provide a sound basis for exemption under Schedule 4 of the Valuation Act and consequently to meet the test of establishing proof, which in all these rating appeals, rests with the Appellant.

10.7 A question arises as to whether any material change occurred in the Property between the Respondent's inspection in April 2019 and the issue of the Valuation Certificate in October 2020. The degree of damage caused by a fire is not possible to establish as the later photographs etc point, in fact, to no major change occurring. It is possible and probable that the reason for the delay in the issue of the Final Valuation Certificate might have been due to the restrictions etc imposed on account of the coronavirus pandemic at that time. The remedy to record any change would have been for the Ratepayer to seek to have the Property listed for revision under sec. 27 of the Act.

10.8 Accordingly, in the absence of verifiable evidence to the contrary, the Tribunal finds that the relevant property in this case comprised that which is described at Section 8.(1) above, is rateable.

Valuation

10.9 Turning then to the second issue in dispute, the valuation, the Appellant has submitted, on the original Notice of Appeal, a zero value for the Property and no further valuation has been submitted. Neither calculations nor comparable evidence from other rating assessments have been submitted by the Appellant to endeavour to prove an alternative

figure to that appearing in the Valuation List. The Respondent has set out a valuation and placed before the Tribunal four broadly comparable properties from the same rating authority area in support of his opinion. The Tribunal, having investigated the comparables and the calculations of the valuation, finds that the unit value rates per square metre adopted by the Respondent to value the various parts of the subject Property are in line, generally, with those applied in the comparable assessments and, therefore, in the absence of information to the contrary, accepts these as being accurate yielding a correct Net Annual Value because they are both equitable and uniform.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent.

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.