

Appeal No: VA23/5/0319

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

PATRICK MERRICK

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

**In relation to the valuation of
Property No. 1361343, Retail (Shops), at 83 Mount Street, Claremorris, County Mayo.**

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 24TH DAY OF APRIL, 2025**

BEFORE

Donal Madigan MRICS, MSCSI

Deputy Chairperson

1. THE APPEAL

1.1 By Notice of Appeal received on the 10th day of October, 2023 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 **€ 5,610**.

1.2 The grounds of appeal as set out in the Notice of Appeal are that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 19 (5) of the Act because:

"(a) One part is valued as follows: 'SHOP' Zone A €210.00 per M2; Zone B €105.00 per M2. The second part of the premises is valued as follows: 'SHOP' valued at €126.00 per M2. No Zones. Regarding the valuation for 'STORE' one part is valued at €50.00 per M2 and the second part of the premises is valued at €21.00 per M2. Regarding 1361343 the valuation of €210.00; €105.00; and €50.00 per M2 seems excessive for such a small shop compared with 1420294. Unit 1361343 and Unit 1420294 are contained within the same corner premises but the rateable valuation is attributed differently. The entrances to the two units are on the same street of the same corner property. I find this very unfair and can't understand why there are different

valuations. It does not make sense to me, and it hasn't been explained as to how these valuations were arrived at, and therefore I feel were not attributed properly. It also doesn't reflect the rent paid. It was the same person that measured both units and she told me that REVAL was set up for accuracy and not to increase the amount of money already paid by retailers and that it would reflect the rent paid. The REVAL process is increasing the 'actual' total amount to be paid for the premises in EURO terms from €3,087.39 to Mayo Co. Co. for 2023 to €4,000.89 for 2024 [ARV = 0.239] despite the information leaflet stating that 'Revaluation is essentially a revenue neutral exercise... amount of rates collected by local authority will not increase by virtue of the revaluation.' My tenant is telling me that it's difficult to make a profit at present and that they will be forced to close down if the 'valuations of the property' remain high. I fear that the premises will remain vacant because of the cost of covering the excess rates charges. Most footfall has moved from town centre to the outskirts where Tesco, Aldi Lidl, Smyths Superstores, Elverys etc are situated. My aim is to keep the centre of the town as vibrant as it can be and vacant units won't help this. This premises has always been known as 'Merrick's Corner' since the 1930's and to have excessive rate valuations for 1361343 when its part of the same premises as 1420294 is unfathomable and needs adjusting downwards and this is my appeal to you. [FYI: There are also premises in the general area known as O' Brien's Corner and Warde's Corner and also going back to the 1930's]

(b) Details stated in the relevant Valuation List are incorrect. Set out grounds (if any) on which the Appellant considers that any details in respect of the property concerned, other than the property's value, in the relevant valuation list is incorrect. Zone A and B total 26.90 M2 and the "Store" (toilet location upstairs) which is a mirror of Zone A & B (ground floor) is listed as 24.59 M2. "

1.3 The Appellant considered, in the Notice of Appeal, that the valuation of the Property ought to have been determined in the sum of **€ 3,592.**

2. RE-VALUATION HISTORY

2.1 This is a Revaluation appeal arising from the Mayo County Council revaluation which was undertaken as a result of the Mayo County Council Valuation Order 2022 that was signed by the Commissioner of Valuation on 6th September, 2022 and is for the Valuation List published on 22nd September 2023.

2.2 The functions of the Commissioner of Valuation are now performed under the authority of Tailte Éireann with effect from 1st March, 2023 (S.I. No.58/2023 - Tailte Act 2022 (Commencement) Order 2023).

2.3 On the 25th day of May 2023 a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of **€ 5,610**. No representations were made in respect of that proposed valuation certificate.

2.4 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of **€ 5,610**.

2.5 The date by reference to which the value of the Property, the subject of this appeal, was determined is **1st February 2022**.

3. DOCUMENT BASED APPEAL

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents 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

The following are the agreed or undisputed facts:

4.1 The Property is situated in the centre of Claremorris at 83 Mount Street (with frontage to Market Square) close to the intersection with Dalton Street.

4.2 The Property comprises of a ground floor shop and first floor store in a terraced building fronting Market Square. There is a toilet on the first floor. From the block plan submitted it is noted that the frontage is 2.47 metres.

4.3 The floor areas for valuation purposes are:

Ground Floor Shop	Zone A	14.85m ²
	Zone B	<u>12.05m²</u>
		26.90m ²
First Floor	Store	<u>24.59m²</u>
		51.49m ²

4.4 The Property trades as a mobile phone accessories shop with phone, laptop, tablet and PC repairs and phone unlocking.

4.5 The Property is held under a lease dated 12th July, 2021 which is for a term of 4 years from 1st July 2021 at the rent of € 470.00 per month (i.e. € 5,640 per annum).

4.6 The Appellant in this appeal is the owner of the Property.

5. ISSUES

The primary issue arising in this appeal is the amount of the valuation i.e. the net annual value (NAV) of the Property for rating purposes as at 1st February, 2022.

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 statutes.

6.2 In **Revaluation** type appeals, as in this appeal, **sec. 37** of the Act provides that the Valuation Tribunal must reach a determination having regard to the provisions of **section 19(5)** inserted by section 7 of the of the Valuation (Amendment) Act 2015 as follows:

"The valuation list as referred to in this section shall be drawn up and compiled by reference to relevant market data and other relevant data available on or before the date of issue of the valuation certificates concerned, and shall achieve both (insofar as is reasonably practicable)

(a) correctness of value, and

(b) equity and uniformity of value between properties on that valuation list,

and so that (as regards the matters referred to in paragraph (b) the value of each property on that valuation list is relative to the value of other properties comparable to that property on that valuation list in the rating authority area concerned or, if no such comparable properties exist, is relative to the value of other properties on that valuation list in that rating authority area."

6.3 The Net Annual Value (the **NAV**) of the Property must be determined in accordance with the provisions of section 48 (1) of the Act, as amended, which provides as follows:

"The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value."

6.4 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 expected to let from year to year, on the assumption that the probable average 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."

7. APPELLANT'S CASE

7.1 Mr. Patrick Merrick, the Appellant, submitted a detailed précis of evidence with annotated photographs, street plan extract, together with a copy of the Lease for the Property, a sketch block plan, and a rates bill for the adjoining property (82 Mount Street PN 1420294)

7.2 His grounds of appeal, taking those in the original Notice of Appeal, as augmented by further clarification in his précis can be summarised, in sequential parts, as follows:

(a) He contends that one part [of the overall property that he **owns**, being PN 1361343 and PN 1420294] is valued as follows: 'SHOP' Zone A €210.00 per m²; Zone B €105.00 per m². The second part [PN 1420294] of the premises is valued as follows: 'SHOP' valued at €126.00 per m². No Zones. [in contrast to the subject unit which is zoned]. Regarding the valuation for 'STORE' one part is valued at €50.00 per m² [PN1361343] and the second part of the premises [PN 1420294] is valued at €21.00 per m². Regarding PN 1361343 the valuation of €210.00; €105.00; and €50.00 per m² seems excessive for such a small shop compared with PN 1420294. He states that Unit 1361343 and Unit 1420294 are contained within the same corner premises but the rateable valuation is attributed differently. The entrances to the two units are on the same street of the same corner property. He finds this very unfair and cannot understand why they are different valuations. It does not make sense to him, and it has not been explained as to how these valuations were arrived at, and therefore he feels were not attributed properly.

(b) He further states that it does not reflect the rent paid. He says that it was the same person that measured both units and she had told him that REVAL was set up for accuracy and not to increase the amount of money already paid by retailers and that it would reflect the rent paid.

(c) He submits that the REVAL process is increasing the 'actual' total amount to be paid for the premises in EURO terms from €3,087.39 to Mayo Co. Co. for 2023 to €4,000.89 for 2024 [ARV = 0.239] despite the information leaflet stating that 'Revaluation is essentially a revenue neutral exercise... amount of rates collected by local authority will not increase by virtue of the revaluation.'

(d) He outlines that his tenant is telling him that it is difficult to make a profit at present and that they will be forced to close down if the 'valuations of the property' remain high. He expresses the fear that the premises will [thereafter] remain vacant because of the cost of covering the excess rates charges.

(e) He submits that most footfall has moved from the town centre to the outskirts where Tesco, Aldi, Lidl, Smyths Superstores, Elverys etc are situated. He maintains that his aim is to keep the centre of the town as vibrant as it can be and that vacant units will not help this. These premises have always been known as 'Merrick's Corner' since the 1930's and, to have excessive rate valuations for PN 1361343 when it is part of the same premises as PN 1420294, is unfathomable and needs adjusting downwards and that this is his appeal to the Tribunal.

(f) He states that the person who attended to re-measure the premises stated that the Property was valued under a valuation prescribed to a Main Street location. The map which he includes in his precis shows that Main Street follows on from the 'Market Square' where the premises is located.

7.3 Mr Merrick had proposed a valuation, in his Notice of Appeal, of € 3,592 and had calculated this [metrics completed here by Tribunal from application of the Appellant's proposed unit values to the floor areas] as follows:

Ground Floor Shop	Zone A	14.85m ² @ € 126.00 per m ²	1,871.10
	Zone B	<u>12.05</u> m ² @ € 100.00 per m ²	1,205.00
		26.90m ²	
First Floor Store		<u>24.59</u> m ² @ € 21.00 per m ²	<u>516.39</u>
		51.49m ²	3,592.49 say, NAV € 3,592.

8. RESPONDENT'S CASE

8.1 Ms Ita McNally, BSc(hons), Valuer for the Respondent, submitted a detailed and comprehensive précis, outlining, inter alia, the basis of valuation, statistics for the Mayo Revaluation, notes on the location, description, accommodation, condition and title to the Property together with her opinion on the valuation and other property comparables in support of same. She included a consideration of the grounds of appeal advanced by the Appellant with itemised responses. Her submission was supplemented by maps, photographs and a sketch block plan. A copy of the appeal and also of the final Valuation Certificate was included too. Ms McNally provided the Standard Declaration and Statement of Truth in accordance with Rule 41 of the Valuation Tribunal (Appeals) Rules 2019.

8.2 Ms McNally contended for a valuation of € 5,610 as the net annual value of the Property at the statutory valuation date of 1st February, 2022, which she calculates as follows:

Ground Floor Shop	Zone A	14.85m ² @ € 210.00	3,118.50
	Zone B	<u>12.05m²</u> @ € 105.00	1,265.25
		26.90m ²	
First Floor	Store	<u>24.59m²</u> @ € 50.00	<u>1,229.50</u>
		51.49m ²	5,613.25
		NAV rounded to	€ 5,610.

8.3 In support of her opinion she made reference to two key rental transactions and four NAV comparables from the Valuation List, brief summary details of which (some partially redacted or omitted to preserve confidentiality) are set out hereunder:

Key Rental Transactions

KRT 1 Dalton Street Claremorris

This property comprises a ground floor shop of 32.34m² which was let on a 5 year lease from 1st January, 2022 at the rent of € 7,200 per annum equivalent to a net effective rent of € 6,914 p.a. which reflects a Zone A unit value rate of € 222.00 per m². This property is valued at the NAV of € 6,530 which reflects a Zone A unit value rate of € 210.00 per m².

It is understood no representations or appeal were made in respect of this valuation.

KRT 2 Market Square Claremorris

This property comprises a ground floor shop and store of total 50.54m² which was let on a 15 year lease from 1st February, 2020 at the rent of € 9,880 per annum equivalent to a net effective rent of € 9,283 p.a. which reflects a Zone A unit value rate of € 290.00 per m² and € 29.00 per m² on the store. This property is valued at the NAV of € 6,740 which reflects a Zone A unit value rate of € 210.00 per m² and € 21.00 per m² on the store.

It is understood no representations or appeal were made in respect of this valuation.

NAV Comparables

NAV 1 PN 1436152 Dalton Street Claremorris

This property comprises a ground floor shop of 22.22m² which is valued at the NAV of € 4,350 which is a Unit value Zone A rate of € 210.00 per m².

It is understood no representations or appeal were made in respect of this valuation.

NAV 2 PN 1361248 The Square Claremorris

This property comprises a shop of 22.27m² which is valued at the NAV of € 4,670 which reflects a unit value Zone A rate of € 210.00 per m²,

It is understood no representations or appeal were made in respect of this valuation.

NAV 3 PN 1361238 Main Street Claremorris

This property comprises a ground floor shop and first floor store of 78.12m² which is valued at the NAV of € 9,980 which reflects a unit value Zone A rate of € 210.00 per m² and € 50.00 per m² on the store.

It is understood no representations or appeal were made in respect of this valuation.

NAV 4 PN 1361234 Main Street Claremorris

This property comprises a ground floor shop and store of 40.38m² which is valued at the NAV of € 5,350 which reflects a unit value Zone A rate of € 210.00 per m² and € 21.00 per m² on the store.

It is understood no representations or appeal were made in respect of this valuation.

8.4 In her précis summary, Ms McNally states that the Appellant is seeking a reduced valuation as he believes the NAV to be excessive. In response she contends that the subject Property has been valued at €210 per m² Zone A in line with comparable retail properties in the vicinity and in line with the passing rent of €5,640. She further states that the adjoining property (PN1420294) is valued at 60% Zone A due to its shape and configuration which she submits is unsuitable for zoning.

9. SUBMISSIONS

There were no legal submissions in this case.

10. FINDINGS AND CONCLUSIONS

10.1 In 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 Mayo County Council.

10.2 The commercial rates bill that a ratepayer receives contains two distinct components; a **valuation** (the net annual value or **NAV**) and an annual rate on valuation, (ARV), the latter being fixed by the rating authority area each year. The Valuation Tribunal's scope of authority is only in the determination, on appeal, of the **valuation**. It is worth stating here for clarity that this Tribunal is independent of both Tailte Éireann and the rating authority, Mayo County Council, and is not a party to any communications between these bodies and the ratepayer. The Valuation Tribunal is only empowered to set a correct **valuation** for the property; it has no function with the adjudication of rates bills, as such, nor can it provide other remedies to assist in payment concessions, business supports or the like. The Tribunal only becomes involved in this process once an appeal is made against the **valuation** and has no access to prior records of rates payments or other information, historic or otherwise, which is held either by the local authority or Tailte Éireann.

10.3 The main ground of appeal in this case is partly centred on the amount of rates payable which it is evident was primarily as a result of some change in the rates payable on account of the Revaluation.. In order to explain fully what has occurred here it is worth outlining for the Appellant, that prior to the revaluation coming into effect in January 2024, the property would have been assessed on the old system which calculated a Rateable Value based on the net annual value as at 1st November, 1988 and to this figure would be applied a reducing factor to derive the rateable value. This would be, in relation to modern Revaluation figures, a correspondingly low figure and consequently, an annual rate on valuation (ARV) applied to it would thus be higher-in this case € 78.42. A review of his own rates bill for 2023 for PN 1361343 should provide clarity. Accordingly, with the Revaluation and the establishment of an updated system, that old system and the records upon which the valuation was based are consigned to history. Whilst **valuations** (as distinct from rates payable) increase across the rating authority area following a revaluation, the annual rate on valuation is, correspondingly, brought down, in line with a statutory formula limiting the level of this ARV, which results in the ARV for 2024 for Mayo being 0.2350. On page 20 of the Respondent Valuer's submission she deals with this point of clarification and quoting part of that, as follows:

"Some properties may have an increase in valuation and some a decrease, but it is the revenue for the Local Authority that stays the same. A revaluation results in the production of a new valuation list that contains modern valuations for all rateable properties in the Local Authority area. It brings rateable values back into line with modern property rental values/current market rental values and results in fairness and equity. The rates liability for the subject property has reduced from €1593.50 (RV 20.323 x ARV 78.42) to €1318.35 (NAV 5610 x ARV 0.235) however the dividing wall between the two properties has changed and the rates liability for the adjacent property has increased from €1,493.9 (RV19.05 x ARV 78.42) to €2,615.55 (NAV 11130 x ARV 0.235). Which gives a total increase from €3,087.40 to €3,933.90."

10.4 The Tribunal decides on the appeal having regard to the grounds of appeal as further amplified in the Appellant's precis of evidence and the response of the Respondent to those.

10.5 The main thrust of the Appellant's case here is the disparity he identifies between the valuation of 83 and 82 Mount Street and provides a copy of the rates invoice for 2023 for No. 82 in support of his view. Whilst the valuation appearing in the Valuation List for the subject Property, No. 83 Mount Street (PN 1361343) is € 5,610 he contrasts this with the valuation of 82 Mount Street, the larger corner premises, PN 1420294, which is € 11,130. The adjoining property, PN 1420294, is shown in the Valuation List as follows:

Level	Use	Area	unit value per m ²	NAV
0	Shop	86.68m ²	€ 126.00	10,921.68
0	Store	10.24m ²	€ 21.00	<u>215.04</u>
				11,136,72

Rounded down to the NAV of € 11,130.

Whilst the Respondent contends that this adjacent unit is not suitable for zoning because of configuration/shape, standing back and contrasting both units, i.e. the subject PN 1361343 against the adjoining unit PN 1420294, demonstrates a large apparent disparity, when one considers the overall size of this unit at 96.92m² for PN 1420294 (as against, for the subject, PN 1361343, at 51.49m², roughly half of which is a first floor store) coupled with its prominent corner position and return frontage. One can readily see why the Appellant would be concerned with this substantial difference in valuations, namely € 5,610 versus € 11,130. Neither is it clear to the Tribunal why this adjacent property, PN 1420294, was not zoned and an end allowance (discount) made for shape and configuration, which would have been more transparent as to why the valuation is so low in comparison with the subject, PN 1361343. The adoption of a rate of 60% of Zone A does not seem, on the information placed before the Tribunal, grounded in reality, as without some knowledge of how zones might be calculated, it lacks a degree of credibility. Furthermore, it is not clear why the first floor store in the subject Property is valued at a unit value rate of € 50.00 per m² when the ground floor store in the adjoining unit PN 1420294 is valued at € 21.00 per m², the explanation offered by the Respondent being that it is taken at 10% of the Zone A rate (€ 210.00). This seems to go against conventional valuation practice norms and the Tribunal considers that a unit value rate for the first floor store should not exceed € 21.00, given the evidence and especially as it is only accessed internally from the shop. This lower level would seem, partly in keeping, too, with the rent devaluation for the Respondent's KRT 2 in Market Square. The Tribunal considers that the Zone A unit value

applied to the subject Property of € 210.00 per m² is well supported by the two key rental transactions and the four NAV comparables in addition to the passing rent, at the valuation date on the subject, at € 5,640 per annum. No information was forthcoming to alter that Zone A level to outweigh the volume of evidence of the valuations of similarly circumstanced properties put forward by the Respondent Valuer.

10.6 Accordingly, the Tribunal, dealing with this appeal, **VA.23.5.0319**, which **only concerns** PN 1361343, will adjust the valuation for the store element but leave the shop value unaltered. The Appellant has pointed to the apparent anomaly with the adjacent property, PN 1420294 but this determination is not empowered to deal with that other property. It is to be noted that no rental information was submitted, either historic or recent, for PN 1420294 that might assist, by way of a comparable, for application to the subject Property, in the present appeal. The lack of a zoning analysis of this other property makes direct comparison difficult to accurately achieve.

10.7 Turning to the other grounds of appeal cited by the Appellant the Tribunal finds as follows:

(a) Floor areas

The block plan supplied by the Appellant seems to be a mirror image, if not a direct copy of the Respondent's sketch plan and thus there is nothing new before the Tribunal to show that the floor areas employed by the Respondent are not correct. Furthermore, it is apparent that the Appellant must have relied on the floor areas adopted by the Respondent in the calculation of the alternative valuation of € 3,592.;

(b) Location

The valuation scheme considers Market Square and Main Street similar and from the information provided there is nothing that persuades the Tribunal otherwise. The frontage of the subject Property is very definitely facing onto Market Square despite the address being given as Mount Street and so for valuation purposes, the Tribunal considers that, in the circumstances, it is fair to rank it as such, essentially because the appeal concerns only PN 1361343, being a separate rateable unit, and not the two properties taken together:

(c) Affordability, profitability and risk of vacancy.

These are all factors that affect every ratepayer and owner, together with the rates payment issue which has been explained in paragraphs 10.2 and 10.3 above, and whilst the Tribunal is sympathetic to the plight of any business operator experiencing financial problems, the scope of its power is restricted to ensure a correct, equitable and uniform **valuation** in accordance with section 37 of the Valuation Act 2001, as amended.

(d) Shift of retail to outskirts of town and diminished vibrancy of town centre.

This is an unfortunate fact of modern retail patterns affecting many, if indeed all, provincial towns, and owners and tenants are to be commended for efforts to deal with this unwelcome trend. The Tribunal must ensure that in its determination it reflects what the rental evidence is suggesting taken together with the emerging tone of the Valuation List from the unit values applied to derive the net annual values from similarly located and comparable properties.

(e) Both units being part of one property.

The fact that the Appellant considers the two units as one property might well be the case for other purposes, but at the date of the valuation certificate they were two distinct relevant properties (as per Schedule 3 of the Valuation Act 2001, as amended) in separate rateable occupation under rating law;

(f) Increase in rates following Revaluation

The rating system can cause confusion, especially on the subject of what increases can be expected following a Revaluation. Although, inevitably, the **valuations** increase, generally, because they are brought up to date from 1st November 1988 (for counties not previously revalued, as is the case with Mayo) to 1st February, 2022 legislation limits the increase in the **amount of rates income** that a local authority may raise so as to leave it as a revenue neutral exercise.

(g) Rent does not support the valuation of NAV.

The rent passing in this case can be stated to be directly in support of the valuation because the letting was made only 6 months earlier but with adjustment in its application as per paragraph 10.5 above to derive a valuation compliant with sec.19(5) and 48(3).[see sec.6 above]

(h) Other evidence

The Appellant did not offer any rental evidence, other than contending that the lease of the subject Property did not, in his view, support the net annual value nor did he reference any other net annual values apart from the adjacent unit PN 1420294.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal allows the appeal in part and decreases the valuation of the Property as stated in the valuation certificate to **€ 4,900**.

This is calculated as follows:

Ground Floor Shop	Zone A	14.85m ² @ € 210.00	3,118.50
	Zone B	<u>12.05m²</u> @ € 105.00	1,265.25
		26.90m ²	
First Floor Store		<u>24.59m²</u> @ € 21.00	<u>516.39</u>
		51.49m ²	4,900.14

Rounded down to **NAV € 4,900**.

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.