

**Appeal No: VA23/5/1359**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**JAMIE'S ITALIAN**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**

Property No. 2204737, Unit CSD 1, Pembroke District, Dundrum Town Centre, Dublin 16 (“the subject”).

**B E F O R E**

**Dairine Mac Fadden-Solicitor**

**Deputy Chairperson**

**Liam Daly-FSCSI, FRICS**

**Member**

**Raymond Finlay -FIPAV, MMII, ACI Arb, TRV, MCEPI, PC**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 10<sup>TH</sup> DAY OF SEPTEMBER, 2025**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 19<sup>th</sup> day of October 2023 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ‘(the NAV)’ of the subject was fixed in the sum of €302,000.

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

*‘The Valuation is Incorrect.*

*The valuation is excessive and inequitable’.*

1.3 In the Notice of Appeal, the Appellant contended that the valuation of the subject ought to have been determined in the sum of €145,000.

## **2. REVALUATION HISTORY**

2.1 On the 23<sup>rd</sup> day of September 2022 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 subject was sent to the Appellant indicating a valuation of €302,000.

2.2 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023 stating a valuation of €302,000.

2.3 The date by reference to which the value of the subject, the subject of this appeal, was determined is the 1<sup>st</sup> day of February 2022.

## **3. THE HEARING**

3.1 The Appeal proceeded by way of an oral hearing held remotely on the 18<sup>th</sup> day of August 2025. At the hearing the Appellant was represented by Ms Fodhlá Gallagher B.Sc., RICS, SCSi and the Respondent was represented by Mr John Kelly Senior Executive Valuer of Tailte Éireann.

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 his précis as his 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 is a ground-floor end-of-terrace modern unit located in Pembroke Square, an external area of Dundrum Town Centre (“ the Centre”). Pembroke Square is located, towards the northern end of the Centre. Access to the subject is via the main shopping centre, the Sandyford Road, as well as an external pedestrian parade off Ballinteer Road.

4.3 The subject was incorrectly categorised as ‘Hospitality, Pub’ at Revaluation 2023. The subject was previously in use as a public house. It is accepted by the Respondent that the subject is no longer in use as a public house and was not at the valuation date. The property has been re-categorised to its correct use as Retail (Shop)

4.4 The subject comprises an open-plan retail area currently in use as a restaurant. Specification includes polished concrete floors, a raised seating area to Ballinteer Road, a serving counter, a fully fitted commercial kitchen, a store, an accessible toilet, and male and female customer WCs. There is a storage area within the subject under the stairs. The subject has a frontage of circa. 5.5 meters to the external parade. A stairway, adjacent to the unit, provides access to the first-floor units of Pembroke Square.

4.5 In addition, there is a remote basement storage area located at level B-1, accessed via lift and stairs in Building 10 Town Square and vehicle access to the car park off Ballinteer Road. The store area includes two freezer stores and a separate freestanding chill room within the car park.

4.6 The floor areas are agreed between the parties and are measured on a Net Internal Area (NIA) basis as follows:

<b>Floor Areas Area</b>	<b>Floor</b>	<b>M2</b>	<b>Comment</b>
Retail Zone A	0	64.90	
Retail Zone B	0	118.80	
Retail Zone C	0	116.10	
Retail Zone Remainder	0	136.40	
Store	0	13.40	Under-stairs within the unit.
Store	-1	89.90	Remote store
Freezer Store	-1	9.90	Remote
Cold Store	-1	11.70	Remote
<b>Total</b>	<b>-</b>	<b>561.10</b>	

4.7 The tenure is as set out in Appendix 1 (N/A to public).

## **5. ISSUES**

The issue is one of quantum. The Appellant contends that the subject should be valued on an overall basis and contends for a valuation of €190,900 or a valuation of €187,000 if valued on a zoned basis. The Respondent contends that as the subject is located within a parade of similar properties which are valued on a zoned basis at a rate of €1,500/m<sup>2</sup> Zone A, and has a retail area of 449.60m<sup>2</sup>, that the subject is suitable for zoning. The Respondent contends for a valuation of €265,000.

## **6. RELEVANT STATUTORY PROVISIONS:**

6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act 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.”

6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account 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.”

## **7. APPELLANT’S CASE**

7.1 Ms. Gallagher for the Appellant outlined the location and description of the subject as set out in her précis and said that the subject had an irregular shape. She said that the subject is located at the edge of the retail area and does not benefit from the same footfall as the units closer to the Centre or Main Street, Dundrum.

7.2 She gave details of the tenure of the subject (Appendix 1 hereto, N/A to public).

7.3 She gave details of her key rental transactions (Appendix 2 hereto, N/A to public).

She said that the key rental transactions show the rental levels achieved for comparisons 3 – 5 to reflect a higher rent for smaller units within the Pembroke District when compared to comparison 1 and 2. She contended that the rental levels achieved on the subject were in line with those of comparable 2 (Donnybrook Fair) and in her opinion showed this to be the most suitable comparison for the subject.

7.4 She submitted the following NAV comparisons:

## Appellant NAV Comparisons

Comparison	PN	Occupier	Address	Total Area	NAV €/Sqm	Zone A €/Sqm	Valuation
1	340123	Donnybrook Fair	1-5 Ashgrove Tce, Dundrum	874.07	450.00		294,000
2.	341192	Port House	3 Pembroke Cottages, Dundrum	32.1	270		8,660
3.	340346	Port House	4 Pembroke Cottages, Dundrum	32.1	270		8,660
4.	340347	Port House	5 Pembroke Cottages, Dundrum	85.1	270		22,900
5.	2203005	Nando's	Unit G2, Pembroke District Dundrim TC	214.87		1,500	120,100
6,	5003042	Zizi's	Unit G3, Pembroke District Dundrim TC	214.55		1,500	131,500

7.	2203004	Vida's	Unit G4, Pembroke District Dundrum TC	172.76		1,500	125,800
8.	5003044	Mad Egg	Unit G5, Pembroke District Dundrum TC	155.37		1,500	134,400

7.5 She said that her NAV comparisons 1-4 showed the NAV €/m<sup>2</sup> applied to properties of this type to be between €270 and €450 on an overall basis. NAV comparisons 2-3 did not benefit from the same frontage as the subject. Comparison 1 benefited from a superior location, with multiple access points from the Pembroke District and the main Dundrum/Sandyford Road and higher footfall. Due to this, in her opinion a level of €400/m<sup>2</sup> overall should be applied to the subject.

7.6 She said that comparisons 5-8 were located next to the subject but were significantly smaller than the subject ranging from 155- 214m<sup>2</sup>. In her opinion due to the significant difference in size and shape between these units and the subject, they were not directly comparable to the subject but, with their rents, showed how increased rents have been paid for smaller units.

7.7 In her opinion due to the shape of the subject, it was not suitable for zoning.

7.8 She outlined her proposed valuation as follows:

Level	Use	Area (m <sup>2</sup> )	NAV (€ per m <sup>2</sup> )	NAV (€)
0	Retail	449.60	400.00	179,840.00
-1	store	89.90	100.00	8,990.00
-1	cold store	21.60	100.00	2,160.00
Total (€):				190,990.00
<b>NAV (€):</b>				<b>190,900.00</b>

7.9 As an alternative and if the Tribunal was to find that the subject should be valued on a zoning basis, she gave an opinion of value of €187,000.00, calculated, as follows:

Level	Use	Area (m <sup>2</sup> )	NAV (€ per m <sup>2</sup> )	NAV (€)
0	Retail Zone A	64.90	1,200.00	77,880.00
0	Retail Zone B	118.80	600.00	71,280.00
0	Retail Zone C	116.10	300.00	34,830.00
0	Retail Zone Remainder	136.40	150.00	20,460.00
0	Store	13.40	150.00	2,010.00
-1	store	89.90	100.00	8,990.00
-1	cold store	21.60	100.00	2,160.00
Allowance 15% for irregular shape and size				-30,667.50
<b>NAV (€):</b>				<b>187,000.00</b>

7.10 Under cross examination by Mr. Kelly for the Respondent, she accepted that her NAV 1 was located in a converted period building but did not accept that it was not directly comparable. When asked if she accepted that it was larger than the subject, she said that it was marginally larger on the ground floor and that the significant difference in the comparative sizes could be attributed to the first floor of NAV 1. She accepted that NAVs 5-8 were all zoned and was in agreement with that as they were all straightforward retail units of regular shape, in contrast to the irregular shape of the subject. She accepted the rent for the subject had been set in 2012 but said that in her view the later rental abatement as set out in Appendix 1 hereto (N/A to public) could be regarded as a rent review. She accepted that NAV 2-4 did not have typical retail frontage.

7.11 In response to questions from the Tribunal, she said that as far as he was aware none of her comparisons had turnover rents.

7.12 In her summing up, Ms Kelly said that she understood that units over an area of 500m<sup>2</sup> within the Centre were valued on an overall basis. Based on location and size, Donnybrook Fair was the most comparable. It was also very much a part of the Centre and shared access. The subject was not a stand alone retail unit.

## **8. RESPONDENT'S CASE**

8.1 Mr. Kelly outlined the revaluation and its purpose, and said that all ratepayers are required by law to provide specified information in relation to their property at the outset of a Revaluation. All available market information is investigated, verified, and analysed and the conclusions drawn from the analysis are used to develop valuation schemes.

8.2 The subject was incorrectly identified as a public house and valued with an estimated non-compliant NAV of €302,000. This had now been corrected to reflect that the subject is currently a retail shop in use as a restaurant. It had been more correctly valued in line with the neighbouring retail units in Pembroke Square, valued at €1,500/m<sup>2</sup> Zone A. At a retail area of 449.60m<sup>2</sup>, the subject was suitable for zoning and this valuation approach accounted for differences in size and frontage in its application.

8.3 Floor areas had been agreed as outlined by the Appellant's representative in her evidence.

8.4 Mr. Kelly referred to his description and location of the subject as outlined in section 4.2 of his précis. In particular, he said that the subject was located in Pembroke Square, an external area of the Centre which he said was one of Irelands' largest centralised retail offerings. Notable occupiers of this section of the Centre included Five Guys, Zizzi, Mad Egg and Lane7 bowling. Access to the subject was via the main shopping centre, the Sandyford Road, as well as an external pedestrian parade off Ballinteer Road. The unit had a frontage of circa. 5.5 meters to the external parade. A stairway, adjacent to the unit, provided access to the first-floor units of Pembroke Square.

8.5 The lease for the subject pre-dated the Valuation Date by 10 years and therefore the passing rent was historic and not helpful in the determination of Net Annual Value under Section 48 of the Act.

8.6 In response to the Appellant's evidence, he said that he believed that given the size of the subject, it was suitable for zoning. Donnybrook Fair was not comparable as it was located in a converted period building outside the Centre. Donnybrook Fair was also larger and more akin to retail and was zoned on an overall basis. The Appellant's NAVs 2-3 were small, converted cottages, with no retail frontage, also located outside the Centre and were not comparable to the subject. The subject was an irregular shape and the frontage onto Pembroke Square was reduced due to stair access to retail units at the first-floor level. However, the subject also benefited from significant dual frontage onto the pedestrian parade and Ballinteer Road, with a bus stop directly adjacent to the subject's glass frontage on the Ballinteer Road which was not enjoyed by the attached retail units. An overall allowance of 10% had been made to the valuation to reflect the configuration of the subject relative to the retail units attached to it.

8.7 He gave details of his key rental transactions (Appendix 3 hereto, N/A to public).

8.8 He submitted the following by way of NAV comparisons:

<b>.Property No.</b>	<b>Unit</b>	<b>Use</b>	<b>Occupier</b>	<b>Area</b>	<b>NAV /sq.m Zone A</b>	<b>Devalued on an overall NAV /sq.m</b>
<b>5003044</b>	Unit G5, Pembroke Sq	Retail	Mad Egg	155.37	€1,500	€865.03
<b>5003042</b>	Unit G3, Pembroke Sq	Retail	Zizzi	214.55	€1,500	€612.91
<b>2203005</b>	Unit 7, Pembroke Sq	Retail	Nando's	214.87	€1,500	€558.94
<b>2203004</b>	CSD 4, Pembroke Sq	Retail	Vida's	172.76	€1,500	€728.17
<b>2178544</b>	Unit 317, Level 3, Dundrum Town Centre	Retail	McCabe's Pharmacy	441.87	€3,000	€1,399.76
<b>2178543</b>	Unit 316, Level 3, Dundrum Town Centre	Retail	Therapie Clinic	109.49	€3,000	€1,513.38
<b>2178503</b>	Unit 214, Level 2	Store	Fat Face	52.00	-	€420.00
<b>2178531</b>	Unit 305, Level	Store	Claire's	37.75	-	€420.00

	3					
2204737	Unit CSD 1, Pembroke Sq	Retail	Jamie's Italian	Retail: 449.60  Remote Store: 111.50	€1,500	Retail: €515.60  Store: €301.13

8.9 He said that none of his NAV comparisons 1-4 had been appealed. NAV comparison 5 which was under appeal and 6 which were both located on level 3 were valued at the higher rate of €3,000/m<sup>2</sup> for zone A, in comparison to €1,500/m<sup>2</sup>, for the subject. He had submitted these to show only that two units of significantly differing sizes ( 5 with an area of 441.87m<sup>2</sup> and 6 with an area of 109.49m<sup>2</sup>) were, notwithstanding that difference in size, valued at the same zone level.

8.10 As regards the valuation of the storage areas, he had given comparisons for two other stores, 7 and 8 in his table. No 7 had been appealed. No. 8 showed a valuation level of €420 in contrast to his proposed valuation of €150/m<sup>2</sup> for the under the stairs storage area within the subject, €300/m<sup>2</sup> for the remote storage, €308/m<sup>2</sup> for the remote-freezer and €304/m<sup>2</sup> for another remote store.

8.11 He referred to his summary table of his NAV comparisons (page 51 of his précis) and in this he had also devalued the comparisons and the subject on an overall NAV/m<sup>2</sup> basis which he said showed an overall NAV/m<sup>2</sup> of €515.60/m<sup>2</sup> for the subject, which he said was the lowest of all the comparisons when devalued on an overall NAV/m<sup>2</sup> basis.

8.12 Mr. Kelly said that his opinion of value was €265,000 calculated as follows:

PN 2204737 Jamie's Italian, Dundrum Town Centre, Sandyford Road, Dundrum, Dublin 16, D16 V2F4						
Level	Use	Comments	COMP	Area	NAV € (m2)	Total NAV €
0	Retail Zone A	Restaurant	NIA	64.90	€1,500.00	€97,350.00
0	Retail Zone B	Restaurant	NIA	118.80	€750.00	€89,100.00
0	Retail Zone C	Restaurant	NIA	116.10	€375.00	€43,537.50
0	Retail Zone Remainder	Restaurant	NIA	136.40	€187.50	€25,575.00
0	Store	Under Stairs	NIA	13.40	€150.00	€2,010.00
-1	Store	Remote	NIA	89.90	€300.00	€26,970.00
-1	Cold Store	Remote - Freezer (2)	NIA	9.90	€308.00	€3,049.20
-1	Cold Store	Remote	NIA	11.70	€304.00	€3,556.80
-	Allowance	10%	-	-	-	-€25,757.25
					<b>Total</b>	<b>€265,391.25</b>
					<b>Valuation</b>	<b>€ 265,000</b>
						<b>(Rounded)</b>

8.13 Under cross examination, by Ms. Gallagher for the Appellant, he accepted that the subject was located outside the main Centre but said that it was developed as and was an integral part of the Centre. He accepted that the subject was located at the furthest end out of the retail parade but said that it was located opposite a bus stop and also had access to the Ballinteer Road. His allowance of 10% reflected the irregular shape. He accepted that Donnybrook Fair did enjoy

access to Pembroke Square also. He accepted that the area of the subject's zone A was almost half the size of the remaining areas but said that there were no physical obstructions within the subject. He did not accept that the rental adjustment in 2020 could be regarded as a rent review which would align with the statutory hypothetical tenancy. He did not believe that the evidence showed that smaller units commanded higher rents but said that the evidence was more reflective of the demand for units in this location. His view was that if the subject was currently available to rent, that it would command a rent of €265,000 which was the NAV he had proposed. As to the reason why Donnybrook Fair was not zoned when the subject was, he said that while he was not the valuer on that, he believed that the reason was because that property was a converted period property with no standard retail frontage and because of the configuration there. However, he did accept that part of the Donnybrook Fair property had a traditional retail frontage. It was put to him that the address of Donnybrook Fair included the line "Dundrum Town Centre". He accepted the property was adjacent to the Centre. He did not accept that his KRT 1 was in a better location than the subject. It was put to him that his proposed valuation was not realistic as the subject would never achieve that level of rent but he did not accept that. He did not believe that the current rent was relevant as it was an historic lease.

8.14 Under questions from the Tribunal, he believed that the onus of proof lay with the Appellant notwithstanding that he was seeking a reduced valuation from that stated on the Final Valuation certificate. As to how he had arrived at the end allowance of 10%, he said that he was relying more on the layout rather than on the lack of frontage. As to what properties within the Centre were valued on an overall basis, he said that department stores with an area in excess of 1,000/m<sup>2</sup> were valued on that basis. Market conditions at the Valuation Date were considered. The 10% allowance was being applied to the retail area of the subject only.

8.15 In his summing up, he said that the subject was located in the largest retail center in Ireland. It had dual frontage leading also onto the Ballinteer Road and with close proximity to the theatre and the bowling alley. He saw no reason why the subject should not be valued on a zoning basis.

## **9. SUBMISSIONS**

There were no separate submissions.

## 10. FINDINGS AND CONCLUSIONS

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

10.2. Usually the burden of proving that a valuation on the List is incorrect lies upon the ratepayer. The valuation entered in the List is €302,000 but in response to the Appellant's appeal, the Respondent asks the Tribunal to adopt a lower valuation of €265,000. This arose because the subject was identified as a public house and valued with an estimated non-compliant NAV of €302,000 and the Final Valuation Certificate was issued on that basis. However, in the course of the appeal this error was identified by the Respondent and the subject reclassified as Retail(shop). The Tribunal is of the view that this reverses the normal burden of proof, and places upon the Respondent the onus of establishing that the correct figure is as now contended by the Respondent.

10.3 Appellant KRT 1 is the subject. The rent in force at the valuation date comprised a base rent and an element also of a turnover rent as set out in (Appendix 1 N/A to public). However, it is well established that the rent being paid by the occupier of a property is not determinative of the NAV of a property or of what the hypothetical tenant might pay. Further, as a turnover rent could be tenant specific, it sits uneasily with the concept of the hypothetical tenant and should in the Tribunal's view be treated with caution.

10.4 Appellant KRT 2 is in the Tribunal's view not comparable with the subject being much larger than the subject and located outside the Centre although adjacent to it on the Main Street in Dundrum. It is valued in line with other properties on Main Street, Dundrum, €750.00/m<sup>2</sup> Zone A, or €450.00/m<sup>2</sup> overall where zoning is not considered appropriate.

10.5 Appellant KRTs 3-5 are notwithstanding that they are smaller in size to the subject and differing configurations, comparable to the subject in terms of their location being located in the Centre and in close proximity to the subject. They are all valued on the same zonal basis and at the same levels as the subject.

10.6 Respondent KRT 1, relates to a unit situated on the first floor in the Centre, whereas the subject is located on the ground floor. Units on the first floor are valued at a different level to units on the ground floor which carry a higher valuation level i.e. First Floor Zone A €1,200 in contrast to Ground Floor Zone A €1,500. First Floor Zone B €750 in contrast to Ground Floor Zone B at €998, First Floor Zone C at €375 in contrast to Ground Floor Zone C at €499 and the remainder at €187.50 for the first floor unit in contrast to €249.50 for the ground floor unit.

10.7 Respondent KRT 2, with a lease date five months before the valuation date is valued on the same zonal basis and level as the subject. It is smaller than the subject (172.76/m<sup>2</sup> in contrast to 561.10/m<sup>2</sup>) and had a rent which was 53% higher approximately than the subject. This unit was leased for a term of 1 year and ceased trading in December 2023.

10.8 In relation to the first four NAV comparisons submitted by the Appellant, the Tribunal does not accept that these support the Appellant's submission that the subject should be valued on an overall rate per square meter. These properties are not comparable given the age of the buildings, location outside of the Centre and size also being a factor in the case of the Donnybrook Fair property. The remaining 4 which are common NAV comparators with the Respondent, located within the Centre, in close proximity to the subject, all support the zonal basis and levels applied by the Respondent to properties within the Centre.

10.9 However, the Tribunal finds that the end allowance of 10% applied by the Respondent should be increased to 15% to reflect not only the irregular shape of the subject, but also its size in comparison to the other units located beside it, the reduced access to Pembroke Street as a result of the location of the stairs and the fact that it is located at the end of the retail parade.

10.10 In relation to the valuation levels applied to the stores, the Tribunal can only have regard to comparison 8 as comparison 9 is being appealed. Comparison 8 shows a level of €420/m<sup>2</sup> for a remote store whereas the levels applied by the Respondent for the remote stores is €300/m<sup>2</sup>, €308/m<sup>2</sup> and €304/m<sup>2</sup> respectively and a level of €150/m<sup>2</sup> for the understairs unit. The Appellant has not furnished any evidence in support of the levels proposed ranging from €100 to €150. The Tribunal is therefore satisfied that the valuation level applied by the Respondent to the stairs is correct.

## DETERMINATION

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the subject as stated in the valuation certificate to €252,500, calculated as follows

Level	Use	Comments	COMP	Area	NAV € (m2)	Total NAV €
0	Retail Zone A	Restaurant	NIA	64.90	€1,500.00	€97,350.00
0	Retail Zone B	Restaurant	NIA	118.80	€750.00	€89,100.00
0	Retail Zone C	Restaurant	NIA	116.10	€375.00	€43,537.50
0	Retail Zone Remainder	Restaurant	NIA	136.40	€187.50	€25,575.00
0	Store	Under Stairs	NIA	13.40	€150.00	€2,010.00
-1	Store	Remote	NIA	89.90	€300.00	€26,970.00
-1	Cold Store	Remote - Freezer (2)	NIA	9.90	€308.00	€3,049.20
-1	Cold Store	Remote	NIA	11.70	€304.00	€3,556.80
-	Allowance	15%	-	-	rounded	-€38,635.
					<b>Total</b>	<b>€252,513.50</b>
					<b>Valuation</b>	<b>€ 252,500</b>
					<b>(Rounded)</b>	

**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.