Appeal No: VA23/5/0422

AN BINSE LUACHÁLA
VALUATION TRIBUNAL

NA hACHTANNA LUACHÁLA 2001 - 2015
VALUATION ACTS 2001 - 2015

ENDA MCHUGH T/A ACHILL SEAL CAVES CARAVAN AND CAMPING PARK — **APPELLANT**

AND

TAILTE ÉIREANN — **RESPONDENT**

In relation to the valuation of
Property No. 1359402, Hospitality at The Strand, Dugort, Achill, County Mayo.

B E F O R E

Margaret Nerney SC — **Chairperson**
Donal Madigan MRICS, MSCSI — **Deputy Chairperson**
Annamaria Gallivan FRICS, FSCSI, MPhil SEE — **Deputy Chairperson**

DETERMINATION OF THE VALUATION TRIBUNAL
ISSUED ON THE 21ST DAY OF MAY 2026

1. THE APPEAL

1.1 By Notice of Appeal received on the 11th 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 ("the Property") was fixed in the sum of **€23,900**

1.2 The grounds of appeal, as set out in the Notice of Appeal, are that:-

(*a) The Valuation is Incorrect*

(b) Details stated in the relevant Valuation List are incorrect.

In his notice of appeal, the Appellant contended that the grounds upon which he considered that the determination of the valuation of the Property was not a determination of its value that accorded with that required to be achieved by section 19(5) of the Valuation Act 2001, as amended, ("the Act") were as follows:-

> *The basis of calculation is incorrect. The number of stands is incorrect. The unit rate is high in comparison with other parks.*
>
> *The comparable property is not reflected in the certificate issued.*

Further, in his notice of appeal, the Appellant set out the grounds on which he considered that any detail in respect of the property, other than the property's value, in the relevant valuation list, was incorrect, as follows:-

> *The quantification is incorrect. Property 1359404 is 3 times the size is open twice as long has over 3 times our turnover and yet its rates are less. 23 long term caravans (Private) 3 long term caravans (for rent) 4 mobile homes (for rent) in excess o*f *200 pitches. In 2021 we had 19 mobile homes and 42 pitches for motor homes/caravans of which 2 were used as spare.*

1.3 The Appellant considered, in his Notice of Appeal, that the valuation of the property ought to have been determined in the sum of **€1,577.40.**

2. REVALUATION 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. This Order was signed by the Commissioner of Valuation on the 6th September 2022 and it is for the Valuation List published on the 22nd September 2023.

2.2 This appeal was commenced against the Commissioner of Valuation whose functions have, since the 1st March 2023, been performed by Tailte Éireann, the above-named Respondent, pursuant to article 4 of the Tailte Éireann Act 2022 (Commencement) Order 2023 [S.I. No. 58 of 2023].

2.3 On the 23rd September 2022 a copy of a valuation certificate proposed to be issued under section 24(1) of the Act in relation to the Property was sent to the Appellant indicating a valuation of **€26,800**.

2.4 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation of the Property was reduced to **€23,900.**

2.5 A Final Valuation Certificate was issued on the 15th September 2023 stating a valuation of **€23,900**.

2.6 The date by reference to which the value of the Property was determined is the **1st February 2022**.

3. THE HEARING

3.1 The Appeal proceeded by way of an oral hearing held in the offices of the Valuation Tribunal at Holbrook House, Holles Street, Dublin 2, on the 9th October 2025. At the hearing the Appellant, Mr Enda McHugh, accompanied by his wife, Ms Lorraine McHugh, represented himself. The Respondent was represented by Ms Claire Callan, MSc Planning & Development, BSc Surveying, 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 their précis as their evidence-in-chief in addition to giving oral evidence.

4. FACTS

The following are the agreed or undisputed facts:

4.1 The Property is situated on the north side of Achill Island between Dugort Hill and Slievemore mountain near the Dugort blue flag beach in County Mayo.

4.2 The Property comprises a caravan and camping park which has been operated by the Appellant since 2017 and which accommodates tents, camper vans, caravans, and motor homes together with a number of self-catering units, some of which are owned by guests and others of which are rented out. The Property includes a service building at the front containing a shop and reception area, with a further building on the site with showers, toilets and wastewater facilities.

4.3 The number of stands and pitches is agreed at 86, of which 53 are hard stands and 33 are touring pitches [but see also findings below in section 10].

4.4 The Property was purchased by the Appellant and his wife in 2017 and is freehold.

4.5 The Appellant and his wife are the owners and occupiers of the Property.

5. ISSUES

(a) The issue of the number of stands/pitches having been agreed, the sole issue to be determined is the amount of the valuation.

(b) The valuation on the Final Valuation Certificate and appearing at present on the Valuation List is **€23,900** but the Respondent contends for an alternative figure of **€27,500**. The Appellant has not entered a precise valuation but contends that, by reference to his Comparable Number 1 (Suaimhneas Caravan Park, Keel, PN 1359431), the valuation of the Property should be around a third of this. The NAV valuation of that Comparable Number 1 (Keel, PN 1359431) is currently €22,000.

6. RELEVANT STATUTORY PROVISIONS:

6.1 In Revaluation appeals, as this is, s. 37 of the Act provides that the Valuation Tribunal shall achieve a determination of the value of the property that accords with that required to be achieved by s. 19(5) of the Act.

Section 19(5) of the Act provides 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."*

6.2 The Net Annual Value ("the **NAV"**) of the Property must be determined in accordance with s. 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."*

6.3 Section 48(3) of the Act provides the basis for calculating the net annual value as follows:-

"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 The Appellant Mr Enda McHugh submitted a detailed précis of evidence outlining his case and explaining his grievance at the amount of the valuation. This was supplemented by photographs and references to other properties, some of which appear, and others of which do not appear, on the Valuation List for Mayo County Council.

7.2 In summary, his précis outlined that:-

(a) their business is a caravan park which accommodates tents, camper vans, caravans and motor homes in a nomadic way as they come for one or two days and then move on.
(b) they also have some self-catering units, some of which are owned by guests, others rented out.
(c) they purchased the caravan park in 2017 and invested in improving and upgrading elements of the park that had been in existence since 1962.
(d) they open for nomadic guests, be that tent users, camper vans, motor homes and/or caravans from the June Bank Holiday weekend, usually to the first week in September.
(e) they open for self-catering guests from Easter.
(f) the business is very much weather dependent and is operated for a very short season.
(g) the catchment area and potential income of the business is much less than comparable sites on the East coast or in the South of the country.
(h) Mayo County Council open their caravan park at Keel from St Patrick's weekend. This is in direct competition with the Appellant's business and, as a result, there is not enough business for the Property to open before June.
(i) this is further compounded by other operators who are not registered and who have never obtained planning or other statutory consents/licences (unlike the Property), operating in competition with it.
(j) the hardstands operated by the local authority (which does not pay rates for them) are valued at €220 each (Property No.1359431 Keel), yet the Property's hardstands are being valued at €440 each, despite the fact that the local authority facility in Keel has more hard stands within it, is over three times the size of the Property, is open twice as long as the Property and is busier than the Property every day during the summer.

(k) citing other properties, the Appellant summarises those details as follows:-

1. Property No. 1359431 Keel Camping - Achill Island. Self-catering.
Valued at €220 per pitch for hardstands contrasted to the property at €440.

2. Keel Holiday Village - Self-catering units. Not valued.

3. Crested View - Self-catering. Not valued.

4. Achill Mobile Home Park - Self-catering. Not valued.

5. Property No. 1359404 Lavelles Mobile Home Park - Self-catering.
With over 80 mobiles. The Property has only 30% of the mobiles that this property has and is 20% smaller.

6. Safe Nights Achill - Self-catering. Not valued.
This property has more capacity for campervans and hardstands than the Property and is not registered, with no checks from the local authority. This is the exact same business as the Property but has all hardstands and caters for about 60 campervans and 10 tents. This facility opens earlier in the year than the Property and can operate a lot cheaper than it.

7. Achill Surf Lodge - Self-catering. Not valued.

8. Nanny Goose Glamping - Self-catering. Not valued.

9. Mulranny Glamping - Self-catering. Not valued.

(l) some of the above are self-catering businesses that have 3 or more units.
(m) under the Tourist Traffic Acts 1939 - 2016 Safe Nights, Mulranny Glamping, Achill Mobile Park and others should all be registered and should be checked annually for fire, electrical, gas, rodent, invasive species and environmental certificates, and
(n) local authority byelaws, which govern protected areas at the beaches, are not implemented by the local authority. The effect of this is that nomadic guests to the Island do not park in a facility to accommodate them and instead just park in these protected areas. The local authority, however, does nothing about the matter.

7.3 In his oral evidence, Mr McHugh contended, in summary, that:-

(a) he operates the caravan park which he and his wife bought in 2017; it is in a quiet location.
(b) in Keel there is a caravan park that is owned by the local authority that competes with their caravan park.

(c) in 2018 they invested significantly in the park as it had been closed for some time previously and they made capital outlay of approximately €2m on the venture.
(d) the main reason for this appeal is the disparity in the valuation of Keel contrasted to the Property, as Keel has well over 100 stands.
(e) aside from Keel, they noted that the facility in Strandhill, County Sligo also pays less rates, which does not make sense to them.
(f) the local authority at Keel operates a caravan park creating unfair competition, because they do not pay rates.
(g) in the case of the Property, their biggest asset is the beach adjacent to them; however, some people choose to camp on the beach and light fires, but the local authority does not take action against these activities.
(h) they should not pay more rates than the local authority, the increase since the revaluation is some 600% which cannot be correct.
(i) they do not take a wage out of the park but have instead invested heavily with extensive tarmacadam and other improvements.
(j) they cannot extend their season (unlike the local authority) and the property is only open from June to September, the season ending once children go back to school, with only a small exception for mobile homes for which the season runs from April to October.
(k) comparing his park with Keel, Keel will have three times more caravans than the Appellant on any weekend during the season. This is so, aside from the fact that Keel is three times the size of the Appellant's operation, because the effective area he has is less. This is based on the useable area due to the terraced nature of the park in the Property.

7.4 Under cross examination by the Respondent, Mr McHugh stated that:-

(a) there is no disagreement with Tailte Éireann on the number of pitches/stands but he clarified by stating that not all pitches are bookable at any one time as there might be some under repair.
(b) he cannot say precisely what the net annual value should be but, by way of example, he says the property is rated more than Strandhill yet it is only a quarter of the size of that operation and is also only a third of the size of Keel, therefore to face a 600% increase in rates is just astonishing to the Appellant.

7.5 In answering questions from the Tribunal, Mr McHugh said, in summary, that: -

(a) he has a website for the business.
(b) whilst he agrees on the number of stands/pitches, he cannot identify a precise figure for net annual value and, whilst the total number might be agreed, only about 90% of his stands are truly available at any one time. This is partly affected by the fact that, unlike Keel and Strandhill, it is a terraced park which necessitates having flexibility within their booking system. The Appellant calculates that this is probably in the region of a reduction of availability of 10% in order to manage spaces adequately for incoming customers.

(c) in his view the unit values used to value his operation at €440.00 and €220.00 are the highest rates in the country, be that either grass or hardstands, being more than, for example, Leinster which has the benefit of ferry traffic or being in the catchment for those closer to large population centres that can attract people for weekends.
(d) his turnover around the valuation date in 2022 was on average [redacted] but he had opened a shop on the site two years ago, not because they wanted a shop but because they needed it to provide a facility for, principally, the children staying at the caravan park. The Appellant confirmed, however, that there is no money in running this shop as the costs of doing so do outweigh the benefits.
(e) the levels of trade differ in that, for example, some mobile homes on site are owned and therefore the Appellant can operate a longer season from April until October.
(f) if the valuation of Keel is deemed to be correct then the valuation of this Property should be only a third of that.
(g) Keel is approximately ten minutes away or some four and a half miles. In the Appellant's view, they have around 70 hardstands on that site but, under their licence, they can accommodate about 140 pitches in total, including hardstands. He said that it could be as many as 180 in practice but that the maximum permitted is 20 per acre usually, as specified in the licence. However, for certain events there could be as many as 300 units used on site at Keel. The Appellant would say, on reflection, that in Keel they have about 270 in total, with about 70 of these being hardstands.
(h) Strandhill is in Sligo and he had no further information to submit on it.
(i) Keel, by comparison, is in a better location than the Property with shops, bars and a large playground, tennis courts and a football pitch adjoining it, and with access to the Greenway which now reaches the Island.
(j) his hardstands are concreted, in contrast to the others cited, but it appears that they are being penalised for that quality.
and (k) Fáilte Ireland promote Keel, rather than his side of the Island, which is hard to change.

8. RESPONDENT'S CASE

8.1 Ms Claire Callan, Valuer for the Respondent, submitted a detailed précis of evidence in which she outlined, *inter alia*, the location, description and size of the Property, supplemented by photographs and maps together with statistics for the Mayo Revaluation; the basis of valuation; milestones in the appeal history as well as copies of the appeal, the proposed and final valuation certificates and the original representations. She set out her valuation of the Property as at the Valuation Date of 1st February 2022 which she calculated as follows:-

Hard Pitch	53	@ €440.00	23,320
Touring Pitch	33	@ €220.00	7,260
			30,580
Less 10% reduction for isolated location			3,058 [corrected from figure in précis]
			27,522, say NAV €27,500.

8.2 Ms Callan relied on the following comparables to support her valuation:-

Comparable Number 1

PN 1359431
Suaimhneas Caravan Park, Keel East, Achill.
NAV €22,000
This property is located 6 kilometres from the Property and is 950 metres from Keel beach.
The valuation of this property is calculated as follows:-

100 pitches @ €220.00 per pitch = €22,000

This valuation was subject to representations, but no change was made to the valuation; the ratepayer was not represented by an agent, and no appeal was made to the Valuation Tribunal.

Comparable Number 2

PN 1359404
Lavelle's Caravan Park, Doogort East, Achill.
NAV €27,700
This property is located 2.5 kilometres from the Property and is 250 metres from Doogort beach.
The valuation of this property is calculated as follows:-

63 pitches @ €440.00 per pitch = €27,720 rounded to €27,700.

This valuation was not subject to representations or appeal, and the ratepayer was not represented by an agent.

Comparable Number 3

PN 1359378
Old Head Caravan Park, Old Head, Louisburgh, Co. Mayo.
NAV €39,800
This property is located 40 kilometres from the Property with direct access to Old Head beach.
The valuation of this property is calculated as follows:-

75 stands @ € 440.00 =			€33,000.00
Retail Zone A 60.49m^2 @ € 80.00	=	€4,839.20	
Zone B 45.16m^2 @ € 40.00	=	€ 1,806.40	
Zone C 11.23m^2 @ € 20.00	=	€ 224.60	
			€6,870.20
			€39,870.20 rounded to €39,800

This valuation was not subject to representations or appeal. and the ratepayer was not represented by an agent.

8.3 In her oral testimony, Ms Callan outlined the characteristics of the Property, the location and also her valuation rationale. She provided brief comments on her comparables, as set out in section 8.2 above.

8.4 Under cross examination Ms Callan stated that:-

(a) she was not aware that the local authority owned the caravan park at Keel (being Comparable Number 1).
(b) she acknowledged that in this case the local authority had not listed several other caravan sites for inclusion on the Valuation List which is a disappointing situation.
(c) the apparent anomaly with the valuation of Keel will be corrected.
(d) she can only rely on those limited comparables that currently appear on the Valuation List.
(e) the lower unit rate in Donegal was because of the analysis of returns received for the Revaluation from businesses in that rating authority area.

8.5 In response to questions from the Tribunal, Ms Callan stated that:-

(a) the valuation scheme adopted by the Respondent for this Mayo Revaluation, using unit value rates of €440.00 per pitch, was used for the Revaluations in other rating areas including Kerry, Clare and Galway but that in Donegal the rate was slightly lower at € 360.00.
(b) the valuation scheme is based on the earning capacity of the properties (the rates used being a derivative of the turnover, with 20% for hardstands and 50% for pitches) and that accounts were looked at to undertake this receipts and expenditure exercise; where there were leasehold properties, that information too would have been considered.
(c) there were no agreements with professional rating valuers in Mayo for this type of property.
(d) there are eleven camping sites valued in Mayo and the property is the only one of those to be appealed to the Tribunal, although she said there would have been agreements at representation stage in some cases.
(e) regarding her Comparable Number 1 (Keel), she had not inspected this property and, having reviewed the Appellant's information, it appears there has been an error in respect of this which needs a revision and which revision she has instigated. Additionally, the Appellant has identified other properties which need to be entered on the Valuation List in the interests of fairness and equity.
(f) furthermore, she accepts that there are hardstands at Comparable Number 1, in addition to touring pitches, and that it is also some four and a half miles from the Property, but in a slightly better location than it.
(g) in respect of Comparables 2 and 3, and their composition, she can only go by what is on the Respondent's records for the composition of those properties, not having inspected them internally herself.

(h) she does not specify a difference in value between a pitch for a caravan and one for a mobile home, both being treated as being in the same category for valuation purposes, as there is no separate designation for such as far as the Respondent is concerned.

9. SUBMISSIONS

There were no legal submissions 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 practicable, 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 Tribunal thanks both parties for their co-operation in answering its questions at the hearing, which helped elicit all relevant evidence so as to enable it to come to its determination on this appeal.

10.3 As is often the case in rating appeals before the Valuation Tribunal brought by lay Appellants, confusion can arise in such Appellants' understanding of the role and statutory remit of the Valuation Tribunal and, in particular, of the limits of same. A rates bill is computed by multiplying the valuation i.e. the **NAV** by the Annual Rate of Valuation i.e. the **ARV**. There are thus two elements to a rates bill, the NAV and the ARV. The jurisdiction of the Tribunal is solely concerned with the first element above i.e. with determining the correct and equitable valuation of a rateable property. The second element, the ARV**,** is fixed annually by the local rating authority and the Tribunal has no function whatsoever in 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 above, the basis of the valuation is the notional rental value of the property, assuming it to be vacant and available to let at the valuation date identified in the Valuation Order i.e. on the 1st of February 2022 in this appeal.

10.4 The Valuation Tribunal is independent of both Tailte Éireann and Mayo County Council, the rating authority in this appeal, and the scope of the Valuation Tribunal's authority and powers is limited by section 37 of the Act. The statutory basis for this Determination by the Tribunal is set out at sections 6.1 to 6.3 above.

10.5 The Tribunal notes that, in this appeal, no rental evidence was advanced by either party, no trading accounts for the property were submitted and no receipts and expenditure (R & E) calculation was provided. In this appeal, the unit values applied to each stand/pitch might be

viewed as comparative unit values for those components in isolation, but this runs the risk of not reflecting truly what they, in fact, are. They are unit rates derived from a shortened R & E method that is based on the earning capacity of the property overall (i.e. including the value of buildings and facilities), reduced to a unit value rate per stand/pitch, simply for ease of comparative analysis with other properties in this "hospitality" category. In the absence of a full R & E analysis, rental evidence for comparable properties or trading accounts, the exercise of making a Determination is dependent on the comparable NAVs from other properties on the Valuation List in this rating authority area of Mayo County Council. In this regard, the Appellant identified several other caravan/camping type properties that did not appear to be valued, giving rise to his frustration in mounting the appeal on the basis of unfairness. The Tribunal notes that the Respondent Valuer undertook to regularise this inequity by invoking the intervention of the Revision Manager in Tailte Éireann to enter these other properties at appropriate net annual values on the Valuation List. In exchanges at the hearing, it became apparent that the analysis offered for the Respondent's first comparable could be dismissed as the facts on the ground did not support what appeared in the List and that, too, would need to be corrected, as it constitutes an anomaly if left unaltered. That effectively left the Respondent's comparables 2 and 3 for the Tribunal's consideration. On further examination of these two comparables, it was clear that the values attributable to these approximated more to stands for permanent mobile homes, rather than matching the majority of stands/pitches in the Property, which the Appellant aptly described as being more nomadic in character than those in the comparables cited. These, in comparables 2 and 3, were each analysed to demonstrate a unit value rate of €440 in each case.

10.6 Accordingly, having carefully considered the evidence adduced and the submissions made by each of the parties at the hearing of the appeal, the Tribunal considers that, notwithstanding the agreement between the parties that the total number of stands/pitches is 86, for valuation purposes, these should be recategorized, within the hospitality designation, as follows:

Permanent hard stands	12
Other hard stands	41
Touring pitches	33
	86

Based on the information before it, the Tribunal considers that valuing 53 stands at the unit value rate of €440 (as per the Respondent's contention), is excessive and, instead, considers that only 12 of these should attract that unit value rate and that a more moderate level should apply to the remaining 41 stands in this component of the property. It determines a level, midway between the two other levels, of €330 to be appropriate in the circumstances, given that the nature of the evidence is limited. This unit value rate of €330 recognises the cost of servicing and the vacancy rate of caravan hard stands operated at a daily rate, as opposed to long term occupancy, and the low vacancy rates of mobile home parks that are usually let on an annual basis. The Tribunal is not persuaded to change the level of €220 being applied to the 33 pitches, no contrary indicators or rationale being advanced to do so.

10.7 It emerged in evidence that the property experienced a distinct locational disadvantage which the Respondent dealt with by making an end allowance of 10% in Ms Callan's calculations. The Tribunal considers this a fair and reasonable discount in the circumstances and does not see any reason why same should be changed.

10.8 This appeal arose primarily because an unfair application of the rating system was identified by the Appellant, and acknowledged by the Respondent, in that other properties that could compete for customers with the Property were not even valued for rates purposes and the one comparable property operated by the local authority appears to have been undervalued. The Tribunal has much sympathy with the Appellant in the unfortunate circumstances giving rise to this appeal. The Tribunal also commends Ms Callan, on behalf of the Respondent, for her professionalism and candour in answering the various questions posed by both the Appellant and the Tribunal at the hearing. This has assisted the Tribunal in making its Determination on this appeal.

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 **€23,450**.

This is calculated as follows:-

Permanent hard stands	12 @ € 440.00	=	€ 5,280.00
Other hard stands	41 @ € 330.00	=	€ 13,530.00
Touring pitches	33 @ € 220.00	=	€ 7,260.00
	86		€ 26,070.00
Less for isolated location deduct 10%			€ 2,607.00
			€ 23,463.00, rounded to **NAV €23,450.**

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.