

**Appeal No: VA23/5/0758**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

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

**TEACH ÓSTA UÍ CHUALÁIN**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**

Property No. 1113756 Teach Ósta Uí Chualáin, Banrach Bán, Baile na hAbhann, County Galway

**B E F O R E**

**Mr John Stewart – FSCSI, FRICS, MCI Arb**

**Deputy Chairperson**

**Mr Martin Connolly - MAgrSc, MSc, MSCSI, FCInstArb**

**Member**

**Ms Fiona McLafferty – Solicitor**

**Member**

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 2<sup>nd</sup> DAY OF APRIL 2025**

**1. THE APPEAL**

1.1 By Notice of Appeal received on 17<sup>th</sup> October 2023, the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ('NAV') of the above relevant Property was fixed in the sum of €3,600.

1.2 The ground of appeal 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 19(5) of the Valuation Act 2001 (as amended) because “*The valuation is incorrect due to incorrect turnover used to calculate same.*”

1.3 In the Notice of Appeal, the Appellant considers that the NAV of the Property ought to have been determined in the sum of €1,680.

## **2. REVALUATION HISTORY**

2.1 On 23<sup>rd</sup> September 2022 a proposed Valuation Certificate in relation to the Property was issued to the Appellant pursuant to section 26 of the Valuation Act 2001 (as amended) (‘the Act’) indicating a valuation of €3,600.

2.2 Being dissatisfied with the valuation proposed, representations were made by the Appellant in relation to the valuation. Following consideration of those representations, the valuation of the Property was not amended from €3,600.

2.3 A final Valuation Certificate issued on 15<sup>th</sup> September 2023 pursuant to section 24 of the Act stating a valuation of €3,600.

2.4 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1<sup>st</sup> February 2022 (‘the valuation date’).

## **3. THE HEARING**

3.1 The Appeal proceeded by way of an oral hearing held remotely on 19<sup>th</sup> August 2024. At the hearing, the Appellant was represented by Mr Peadar Folan, and the Respondent was represented by Mr Sean Donnellan, MSCSI, MRICS, BSc Hons in Property Valuation and Management, of Tailte Éireann.

3.2 In accordance with the Rules of the Tribunal, the parties 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 made an affirmation, adopted their précis as their evidence-in-chief in addition to giving oral evidence.

#### 4. ISSUES

4.1 The appeal relates to the NAV of the Property determined by the Respondent, which has been estimated by reference to the fair maintainable trade ('FMT') of a hypothetical tenant of the Property. The Appellant disputes the FMT on the basis that the Property will not achieve turnover of €60,000 in the foreseeable future having regard to the turnover achieved in recent years and prevailing trading conditions.

#### 5. FACTS

5.1 From the evidence adduced by the parties, the Tribunal finds the following facts.

5.2 The Property is a licensed premises situated in Banrach Bán, Baile na hAbhann, Co. Galway. The Property operates on a seven-day licence. The Property is held freehold.

5.3 The Property comprises a ground floor pub adjoining a two-storey domestic property. The Property has a designated smoking area and a carpark. The floor area is:

Bar	72.10 m <sup>2</sup>
Customer Toilets	14.50 m <sup>2</sup>
Store	6.6 m <sup>2</sup>
Corridors	7.2 m <sup>2</sup>
<b>Total</b>	<b>100.40 m<sup>2</sup></b>

#### 6. RELEVANT STATUTORY PROVISIONS

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

6.2 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:

*“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 following meaning of ‘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.”*

6.4 Section 20(1) of the Act provides:

*“A valuation order shall specify one date by reference to which the value of every relevant property, the subject of the valuation mentioned in the order, shall be determined.”*

6.5 Section 19(5) of the Act provides:

*“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.”*

6.6 Section 37(4) of the Act provides:

*“For the avoidance of doubt, neither subsection (1) (a) or (2) (b) (ii) (so far as it relates to section 19(5)) nor section 19(5) shall require the Tribunal to achieve the determination of the value of a property concerned by reference to any particular method of valuation and the Tribunal may arrive at its determination by reference to whatever method of valuation or combination of methods of valuation as the Tribunal, in its discretion, may deem appropriate.”*

## 7. APPELLANT’S CASE

7.1 The Appellant’s evidence was that the Property is a traditional thatch cottage built circa 1830, is a listed building and the only original thatched pub still trading in south Connemara. The Appellant submitted that the valuation was incorrect as *“The unit measurement of 60000 used to calculate NAV has not been achieved in this establishment in 5 years. Below are the turnover figures for the past 5 years.*

2018	€63,614
2019	€40,137
2020	€12,566
2021	€7,254
2022	€15,937

*As can be seen turnover has dropped substantially pre-covid years. Turnover for 2023 will not be more than 2022 (1600). Premises is a rural thatched pub over 200 years old and I don’t envisage turnover reaching 60000 units in the foreseeable future. The Appellant submitted “Turnover for 2023 was €18,923 so is not increasing in any realistic measure. Original Valuation is not relevant to actual turnover, so a reduced valuation is requested.”*

7.2 The Appellant’s evidence was that prior to the Covid-19 pandemic the turnover of the Property would have been in the region of €58,000 to €60,000, but since Covid-19 trading in the Property, and in the area, has reduced significantly. The Appellant submitted that the way of socialising has changed since Covid-19. The properties in KRT 1 and KRT 2 relied on by the Respondent do not compare to the Property as the Property is in a rural area which has been

impacted by emigration, not least demonstrated by the number of vacant properties (fifteen) in the village. The Appellant stated that twenty years ago there were upwards of fifteen Bord Fáilte accredited Bed and Breakfasts in the area, however, this has been reduced to zero. This has impacted the accommodation options for tourists if they wished to stay in the area. The Appellant stated that the ferry does operate daily from Rossaveel Ferry Terminal to the Aran Islands but customers using the ferry do not stop on the way.

7.3 In cross-examination, the Appellant confirmed, to the best of his knowledge, that the comparable properties relied on by the Respondent held seven-day licences. The Appellant confirmed that the Property is located on the Wild Atlantic Way and is in close proximity to Rossaveel Ferry Terminal and Connemara Airport. The Appellant stated that the Property operates more as a local business as opposed to a tourism business, as there has been a reduced number of tourists in recent years. The Appellant stated that a bus tour may stop at the Property daily, but this is the Appellant facilitating the tour operator rather than being a profitable endeavour. It was put to the Appellant that the reason buses or tourists may not stop at the Property was because the Property was not open. The Appellant stated that the Property used to be open, but it has become unviable to be open during the day. Also, prior to Covid-19 the Property held music sessions on a Thursday and at the weekend, but since Covid-19 this has also proven unviable. The Appellant stated that being on the Wild Atlantic Way may work well in larger locations with restaurants and other amenities, but it is not a guarantee of customers or turnover as inferred by the Respondent.

7.4 The Appellant stated that there was no way for him to ascertain the turnover of other properties to provide comparators. The Appellant stated that what he did know was that two pubs within two miles of the Property have closed in the last five years.

7.5 The Appellant confirmed that prior to Covid-19 the Property was opened from 10.30 a.m. to 11.30 p.m. (later at the weekend). The Appellant stated that when the Property re-opened in 2022 following the Covid-19 closures it became unviable to open from 10.30 a.m. and the opening hour was changed to 6.00 p.m. There were two persons employed pre-Covid-19, however, they have not been employed since the Property re-opened because of the reduction in trading. The Appellant confirmed that there are no restrictions which would prevent the Property opening

earlier than 6.00 p.m. The Appellant stated that cigarette sales did form part of the turnover pre-Covid-19, however cigarette sales became less and less and have not been for sale in the Property for the last two years. The Appellant confirmed that the Property is an attractive traditional pub and is unique.

7.6 The Appellant remarked that for the Respondent to state that the Property is not being operated successfully is erroneous as it is based on aspirational turnover and unsubstantiated speculation rather than actual turnover. The turnover of the Property has been provided to the Respondent, which clearly shows that turnover of €60,000 bears no relation to actual turnover and the trading conditions on the ground. The Appellant contended that “*a fairer valuation would be achieved in calculating a mean unit of Drink Sales over the past 5 years ( $139508 \div 5 = 27901$ ) giving a total NAV of €1680.*” The Appellant confirmed his position that the NAV of the Property ought to be determined at €1,680.

7.7 The Appellant did not provide any relevant market data or evidence of comparable properties, nor was any preferred method of valuation identified.

## **8. RESPONDENT’S CASE**

8.1 The Respondent provided statistical detail on County Galway including that it had a population of 193,323 (excluding Galway City) (according to the 2022 Census) and a land area of 6,091 km<sup>2</sup>. He said that the county is characterised by a diverse and natural landscape that includes features such as the mountainous Connemara region west of the River Corrib, fertile agricultural lands to the east and a more varied limestone area to the south. As regards revaluation statistics, the Respondent stated that as of 1<sup>st</sup> December 2023, the total number of pubs in County Galway was 382, of which 81 pubs or 21% had made representations to the Respondent. The statistics showed that there were 42 appeals relating to pubs lodged with the Tribunal. Of the 42 appeals lodged, 36 had not provided trading information to the Respondent.

8.2 The Respondent inspected the Property in May 2024 and took both internal and external photographs, which were included in the précis of evidence. The Respondent described the Property as comprising a ground floor traditional pub adjoining a two-storey domestic property

and claimed the Property was in excellent condition throughout. The Respondent described the location of the Property as being on the Wild Atlantic Way in Banrach Bán, Baile na hAbhann, with both Connemara Airport and Rossaveel Ferry Terminal for the Aran Islands within four kilometres from the Property. He stated that the TG4 headquarters are also located in Baile na hAbhann. The Respondent gave the floor area of the Property as: Bar (72.10 m<sup>2</sup>), Customer Toilets (14.50 m<sup>2</sup>), Store (6.6 m<sup>2</sup>) and Corridors (7.2 m<sup>2</sup>) to give a Total Floor Area of 100.10 m<sup>2</sup>.

8.3 The Respondent submitted that the onus of proof rests with the Appellant to show that the Respondent's determination of the NAV is incorrect and does not achieve equity and uniformity of value between comparable properties on the valuation list. He referred to previous judgments of the Tribunal in this regard, namely VA00/2/032 (Proudlane Limited t/a Plaza Hotel), VA07/3/054 (William Savage Construction) and VA09/1/018 (O'Sullivan's Marine Limited). The Respondent submitted that the issue to be determined was whether the Property would achieve rent lower than €3,600 per annum or €300 per month on the statutory hypothesis of a letting on the open market.

8.4 The Respondent submitted that the FMT was the appropriate method of valuation for a licensed premises and identified previous judgments of the Tribunal to support this position, namely VA14/5/967 (Longstone Investment Limited), VA19/5/0376 (Solazzi Limited) and VA19/5/0480 (Aishling McMahon t/a The Wishing Well Gastro Pub), and cited the following "*it is long established in practice that the appropriate method of valuation in licenced premises is by the application of a percentage to the Fair Maintainable Trade. Fair Maintainable Trade represents the annual level of trade that can be achieved by a reasonable efficient operator of the business in the subject property.*" The Respondent submitted that the Appellant had not discharged the onus of proof as no comparative rental evidence had been provided by them and they had not demonstrated that the FMT of €60,000 attributed by the Respondent does not represent the level of trade that could be achieved by a reasonably efficient operator of the business in the Property.

8.5 The Respondent explained that the information sources available in seeking to achieve correctness of values, and equity and uniformity between ratepayers who occupy similar circumstanced properties in the rating authority area includes information received directly from

ratepayers, information on market transactions obtained from the Revenue Commissioners and the Property Services Regulatory Authority, and other publicly available information such as property brochures and published market reports.

8.6 The Respondent confirmed that the valuation date of the Property was 1<sup>st</sup> February 2022. The Respondent attributed a FMT of €60,000 following an analysis of the trading information of the Property, relevant market data and comparable properties. Having considered the representations made by the Appellant at the representation stage, the Respondent did not adjust the FMT of €60,000 and confirmed the NAV of €3,600.

8.7 The Respondent submitted that the value of the Property should be determined by reference to the values of other properties comparable to the Property, which appear on the valuation list in the same rating authority area as the Property. Furthermore, he submitted that properties which are similarly circumstanced are considered comparable, meaning that the properties share characteristics such as use, size, location, and/or construction. He confirmed that the Respondent relied on relevant market data in the form of two key rental transactions (KRT) and he also produced four NAV comparisons to demonstrate both correctness of value, and equity and uniformity of value between properties on the valuation list. The Respondent's précis of evidence included photographs of the properties and their location relative to the Property. In relation to the NAV comparisons, the Respondent's précis also provided information on the characteristics of the comparable properties and whether the properties were on or off the Wild Atlantic Way. The details of the key rental transactions (KRT 1 and KRT 2) and the comparable properties (NAV 1, NAV 2, NAV 3, and NAV 4) are set out in Appendix A (N/A to public).

8.8 The Respondent stated that the property in KRT 1 was a drink only pub located in Clifden, was similar in overall size and trading area as the Property, but that 13.60 m<sup>2</sup> of the property was at first floor level. In cross-examination, it was put to the Respondent that this property is not comparable to the Property as it is located in a more populated semi-urban area and is a hinterland for business. The Respondent stated that while the location of this property may be more favourable than the subject Property, this property has a NAV of €35,000 whereas the Property has a NAV of €3,600. This shows that differences in location are factored in the valuation process.

The Respondent stated that this transaction is included as relevant market data to show a transaction on the open market near in time to the valuation date. It shows that the rent achieved on a letting of a pub on the open market was €39,000 per annum.

8.9 The Respondent stated that the property in KRT 2 was located in Oranmore which had a substantial number of pubs but was not a popular tourist destination unlike the location of the Property. In cross-examination, it was put to the Respondent that this property is not comparable to the Property as it is located in a more populated semi-urban area. The Respondent stated that while the location of this property may be more favourable than the subject Property, this property has a NAV of €56,000 whereas the Property has a NAV of €3,600. This shows that differences in location are factored in the valuation process. The Respondent stated that this transaction is included as relevant market data to show a transaction on the open market near in time to the valuation date. It shows that the rent achieved on a letting of a pub on the open market was €67,340 per annum.

8.10 The Respondent stated that the property in NAV 1 is situated on the Wild Atlantic Way, in a similar rural location as the Property and is a similar sized pub. There was no financial information provided by the occupier of the property in NAV 1, meaning the NAV was estimated at €21,000. In cross-examination, it was put to the Respondent that the property has been closed since 2019 and has been repurposed to accommodate asylum seekers. The Respondent stated that if the occupier disputed the valuation of €21,000, they would have had the same recourse to appeal to the Tribunal as any occupier, but this did not happen. The Respondent stated that if there has been a change of use or a material change of circumstance to the property, the occupier should apply for a revision to the valuation and to his knowledge this has not happened. There were representations received in October 2022 and no change of use was brought to the attention of the Respondent.

8.11 The Respondent stated that the property in NAV 2 is situated on the Wild Atlantic Way, in a similar rural location as the Property but had a smaller trading area than the subject Property. The property has a NAV of €4,500. In cross-examination, it was put to the Respondent that the floor area given for this property was incorrect. The Appellant stated that the property has been

renovated in recent years and the entire ground floor is the trading area which is greater than the 24.40 m<sup>2</sup> stated by the Respondent. In response to an exchange with the Respondent, the Appellant stated he did not have evidence to provide to the Tribunal but that he has visited the property. The Respondent stated that if there has been a change of use or a material change of circumstance to the property, the occupier should apply for a revision to the valuation and to his knowledge this has not happened. There were representations received in relation to this property and no change of use was brought to the attention of the Respondent. The Respondent stated that this property had submitted trading information.

8.12 The Respondent stated that the property in NAV 3 is situated on the Wild Atlantic Way, in a similar rural location as the Property, but had a larger trading area than the subject Property and had nine guest bedrooms. This property has a NAV of €24,100. The Respondent stated that this property had submitted trading information.

8.13 The Respondent stated that the property in NAV 4 is situated just off the Wild Atlantic Way, in a similar rural location as the Property, but had a smaller trading area than the subject Property and was not as attractive as the Property. This property has a NAV of €11,400. The Respondent stated that this property had submitted trading information.

8.14 The Appellant put it to the Respondent that if the Wild Atlantic Way was a contributor to turnover, could he explain why two of his comparable properties had ceased operation in recent years. The Respondent stated that the Wild Atlantic Way has been beneficial to areas like that in which the Property is located. The Respondent stated that customers on the Wild Atlantic Way could not visit the subject Property during the day as it was not open until 6.00 p.m. The Appellant put it to the Respondent whether he considered that the lack of Bed and Breakfast accommodation in the area has a negative impact on tourists being in the area. The Respondent stated while there may not be as many Bord Fáilte accredited Bed and Breakfasts, the growth of online booking platforms and other accommodation types like Airbnb, would lessen the impact of a reduced number of Bord Fáilte accredited accommodation.

8.15 The Respondent stated in his précis of evidence that “*in my opinion, the hypothetical tenant or reasonably efficient operator could operate the premises more successfully than the Appellant. The property is not operating to its full potential.*” In response to a question from the Tribunal on this position, the Respondent stated that from the perspective of a reasonably efficient operator there is the option of longer opening hours, the Property is in excellent condition, has a unique brand as a traditional thatch pub and has a carpark. In response to a question from the Tribunal on the reduction in turnover prior to Covid-19 from €63,614 in 2018 to €40,137 in 2019, the Respondent suggested that the reduced opening hours may have been a factor. The Respondent stated that, based on his experience of the valuation of licensed premises, the changes in turnover in licensed premises pre-and-post Covid-19 have not been as significant as that in the subject Property. The Respondent stated that prior to Covid-19 the turnover in the Property was in or around €60,000, which is consistent with the FMT. The trading information for the Property included in the Respondent’s précis of evidence is attached at Appendix B (N/A to public).

8.16 The Respondent submitted that the evidence put forward by the Appellant did not prove that a NAV of €3,600 is incorrect. The Respondent further submitted that the valuation proposed by the Appellant would undervalue the subject Property and not accord with the requirements of section 19(5) of the Act.

## **9. FINDINGS AND CONCLUSIONS**

9.1 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 and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Galway County Council.

9.2 Section 35 of the Act provides that the appeal from the Appellant must specify the grounds on which the Appellant considers that the NAV determined by the Respondent is incorrect and the value the Appellant considers the Respondent should have determined as the NAV.

9.3 The NAV of the Property means the rent which the Property might, in its actual state, be reasonably expected to let from year to year on the terms set out in section 48(3) of the Act. The

rent is measured on a hypothetical tenancy of the Property and not by reference to the actual occupancy circumstances of the existing operator. The actual turnover generated may have to be adjusted to take account of the extent to which the turnover can be attributed solely to the personal skill, reputation, and business acumen of the existing operator. There are different methods of valuation designed to assist in determining the NAV.

9.4 It is long established that licensed premises can be valued based on an estimate of the Fair Maintainable Trade ('FMT') that a property can generate. The Property in this appeal was valued by the Respondent based on the FMT method of valuation. By applying the FMT method, the NAV of a property is determined by applying a given percentage to the estimated FMT to produce a notional rent that a hypothetical tenant would pay as a yearly rent for the property. The FMT is an estimate of the gross annual receipts from each individual revenue stream generated in the property which a reasonably competent operator could be expected to achieve at the property at the valuation date. In estimating the FMT, the factors to be considered include not only the actual turnover but whether the property is under-trading or over-trading having regard to the evidence. The Tribunal accepts that the method of valuation of utilising turnover and estimating FMT is an appropriate method in the valuation of licensed premises to ensure correctness of value, and equity and uniformity of value across comparable properties on the valuation list in a rating authority area.

9.5 The proposed Valuation Certificate issued by Respondent on 23<sup>rd</sup> September 2022 attributed a NAV of €3,600 to the Property. Representations were made by the Appellant, which included trading information for the Property. The Valuation Certificate issued by the Respondent on 15<sup>th</sup> September 2023 determined a NAV of €3,600 for the Property calculated on the basis of a FMT of €60,000 and applying 6% to the FMT.

9.6 The Appellant did not challenge the percentage of 6% applied to the FMT. The Appellant disputes the Respondent's FMT of €60,000 on the basis that it does not reflect actual turnover and prevailing trading conditions. In the Notice of Appeal, the Appellant contended for a NAV of €1,680. To achieve this NAV, applying the accepted percentage of 6%, the FMT would be

€27,901. This number is below the turnover generated at the Property prior to the Covid-19 pandemic.

9.7 The Tribunal has considered the key rental transactions, and the NAV/ ‘tone of the list’ comparisons submitted by the Respondent, in addition to the trading information of the Appellant. The market data and comparators gave a general view of the licensed trade in County Galway. The market data shows there is rental activity in licensed premises in the area. The comparators show there is a level of trading activity in drink sales in the area in which the Property is located. The Appellant did not provide any relevant market data or NAV comparisons.

9.8 The NAV of the Property means the rent which the Property might, in its actual state, be reasonably expected to let from year to year. It is measured on a hypothetical tenancy of the Property and not by reference to the actual occupancy circumstances of the existing operator. The Tribunal finds that the pub business operated by the Appellant from the Property has a long-established trade and generated turnover of €59,983 in 2017, €63,614 in 2018 and €40,137, in 2019. As regards a hypothetical tenant, the Tribunal has considered the evidence that the Property is unique, is a well-maintained traditional thatch pub, has a floor area of 100.40 m<sup>2</sup>, has a car-park, is licensed to open from 10.30 a.m. and is located in Connemara within close proximity of Rossaveel Ferry Terminal to the Aran Islands, the Connemara Airport, and TG4 headquarters. Based on the foregoing and having due regard to the impact on the turnover caused by Covid-19, the Tribunal considers that an FMT of €27,901, and a position that a hypothetical tenant would only be willing to pay notional yearly rent of €1,680, (circa €30/week) contended for by the Appellant is less than a reasonably competent hypothetical tenant would expect to achieve, and is not persuaded by such a claim.

9.9 Having examined the particulars of the Property and carefully considered the written and oral evidence of the Appellant and the Respondent, the Tribunal is satisfied that the Appellant has not demonstrated that the value of the Property at a net annual value of €3,600 does not accord with that required to be achieved by section 19(5) of the Act.

## **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.