

Appeal No: VA23/5/0135

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

LAHINCH SURF SHOP LIMITED

APPELLANT

and

COMMISSIONER OF VALUATION

RESPONDENT

In relation to the valuation of

Property No. 1455505, Retail (Shops) at Lahinch Surf Shop, First Lane, Lahinch, County Clare.

B E F O R E

Donal Madigan - MRICS, MSCSI

Liam Daly - FSCSI, FRICS

Mema Byrne - BL

Deputy Chairperson

Member

Member

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 2ND DAY OF MAY, 2024**

1. THE APPEAL

1.1 By Notice of Appeal received on the 6th 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 € **27,900**.

1.2 In summary, the grounds of appeal as set out in the Notice of Appeal are:

There are no rental units on the Lane our property is on so there is no third party measurement. The rates in Lahinch are out of sync with the reality of the retail calendar and business in Lahinch slowed significantly in 2023.

The mechanism by which the floor space is calculated is at odds with the layout of our shop. Due to our location the front door of our shop is on the long side rather than the narrow end as most retail units would be. The width of our shop exceeds the 6m threshold to make part of it at Retail Zone B instead of the entire floor being Zone A. We cannot have the front door on

the narrow end as there would be waves coming through it regularly. We also have a store area on the ground floor which has been counted as part of the retail space. Our building is at high risk of damage by storms due to it's proximity to the sea, the waves hit our west facing window when there are storms or even just a big tide with waves.”

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of € **10,792**

2. REVALUATION HISTORY

2.1 This is a Revaluation appeal arising from the Clare County Council revaluation which was undertaken as a result of the Clare 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 23rd 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 Property was sent to the Appellant indicating a valuation of € **34,200**.

2.4 A Final Valuation Certificate issued on the 15th day of September, 2023 stating a valuation of € **27,900**.

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

3. THE HEARING

3.1 The appeal proceeded by way of an oral hearing held remotely on the 23rd day of February, 2024. At the hearing the Appellant, M/s Eileesh Buckley, of Lahinch Surf Shop Limited, appeared in person, and the Respondent was represented by M/s Claire Callan M.Sc (Planning & Development), B.Sc (Surveying) of Tailte Eireann.

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 her précis as their evidence-in-chief in addition to giving oral evidence.

4. FACTS

From the evidence adduced by the parties, the Tribunal finds the following facts:

4.1 This property is located on the seafront in Lahinch on the corner of First Lane and The Promenade to the west of the town centre.

4.2 The property comprises a shop with first floor over, comprised in a three-storey building, the top floor of which, being residential, is excluded from this Determination.

4.3 The overall floor areas are agreed as follows:

Ground Floor	61.33m ²
First Floor	<u>50.27m²</u> 111.60m ²

4.4 The property is operated as a surfing outfitters & requisites shop at ground floor level with ancillary retail space on the first floor, together with stores, office and toilet.

4.5 The property is freehold.

5. ISSUES

5.1 The main thrust of this appeal concerns the amount of the valuation and, flowing from that, the methodology used to ascertain that value, as well as relativity to other assessments and the perceived effects on value due to the property's exposed location, with the Appellant contending for a valuation of € **10,792** in contrast to the Respondent Valuer who contends for a valuation of €**18,360**, being a reduction, advanced in her précis and at the hearing, from the figure in the Valuation List of €**27,900**.

6. RELEVANT STATUTORY PROVISIONS

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

6.2 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 sec. 19 (5) of the Valuation Act, 2001,

that 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 (NAV) of the Property must 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.”

6.4 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 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 M/s Eileesh Buckley submitted a written summary of evidence in two attachments in which she outlined her case for a reduction in the valuation. In this she provided extensive background on weather events affecting the Property, table of closures, etc as well as an overview of the business and trade levels (redacted here to preserve confidentiality).

7.2 In her testimony at the hearing, the Appellant submitted that the Property is on the seafront and that the comparators used are not comparable as they are not on the seafront. She contended that the Property is not located on the Main Street and is in an inferior location to those other premises as it does not receive the same level of passing trade. The units on the main street are adjacent to multiple hospitality businesses whereas there is no such business down First Lane where the property is situated. There is one other property on the seafront, and it is not rented. She also drew attention to the fact that the building is not insured for storm damage, and that they cannot get insurance, and that it has not had storm insurance since 2014. She further asserted that the inclement weather affects the Property; climate change is going to cause more storms and that the risk of damage to the Property increases all the time. The Appellant submitted that she has to close regularly due to storms and that frequently customers cannot come into the building. The Appellant said that the building is not safe, even in an Orange storm warning. She further explained that the work which Clare County Council did on the flood defence at the seafront, by way of placing protective boulders, has been moved within a short time by the wave action, which she stated is very powerful at the seafront.

7.3 She stated that the valuation is excessive in the circumstances, when one compares the risks that are attendant to the subject property. She outlined that the valuation was primarily based on a Zone A valuation. However, the Appellant submitted that they cannot have the door on the seaward end of the building, thus they were valued at zone A for the whole ground floor, and therefore they are being penalised due to the orientation of the building. If the door was on the Promenade, then, she contends, the valuation would be quite different as a large area of the Property would be valued at zone B. The building is constantly being damaged by the sea. One other property on the seafront, the Celtic T-shirt Shop and a pub are constantly being bombarded by the sea and are not rental properties. She also submitted that one of the comparators used by the Valuation Office was at a much higher sea level. She contended that Lahinch is a resort town and only has seasonal business and that the level of seasonal business has decreased over the years and it is lower than pre-Covid levels. The Appellant stated that the Valuation Office valued the premises on the basis of it being really busy in the Summer months but that, in her opinion, this is not the case.

7.4 The Appellant submitted a NAV of €10,792. She said that this is based on valuing the premises as Zone A and Zone B. She also submitted that one other property, which is comparable, was valued at €120 per m² whereas she said that the Valuation Office relied upon comparable properties that are valued at €300 per m².

7.5 The Respondent had no questions for the Appellant. Mr Daly of the Tribunal asked the Appellant to clarify which unit was most comparable, and asked if it was the one in Church Street. M/s Buckley clarified that it is not, but that property PN 1456013 on Station Road is the most comparable. The Chair asked the Appellant about the location of the entrance to the apartments that are above the Property. The Appellant confirmed that the access to the apartments is at the back of the building. She confirmed that the building was constructed between 1998-2000 and that half of the first floor is open to customers and is retail, and that the other half is storage. She also confirmed that the front door has never been on the promenade and stated that the business estimated by the Valuation Office is annualised, whereas they do not have an annual business; it is seasonal.

7.6 The Appellant had relied upon the following two comparable net annual values in advancing her case:

NAV Comparable No.1

PN 1442768

Celtic T Shirts

This is a unit of 93.91m² which is valued at the NAV of € 22,200 that is calculated as follows:

Retail Zone A	40.87m ² @ € 400.00	16,348
Zone B	21.65m ² @ € 200.00	4,330
Zone C	4.02m ² @ € 100.00	402
Kitchen	12.21m ² @ € 40.00	488
Office	15.16m ² @ € 45.00	<u>682</u>
		22,250 say, NAV € 22,200.

NAV Comparable No. 2

PN 1456013

This is a unit of 19.38m² located further south of the subject property but facing the sea which is valued at the NAV of € 2,350 that is calculated as follows:

Retail Zone A	19.38m ² @ € 120.00	2,325.60	say, NAV € 2,350.
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8. RESPONDENT'S CASE

8.1 M/s Callan, for the Respondent, submitted a précis of evidence to which she made some minor amendments and corrections. This set out, inter alia, the statutory basis of valuation, the timeline of the appeal and a narrative on the location, the property, the floor areas, the condition and the title, supplemented by photographs, a map and block plan. She also included the history of the valuations and a commentary on the Appellant's written summary and notice of appeal.

8.2 M/s Callan submitted a valuation of € 18,360 which she calculated as follows (re-arranged here, slightly, for purposes of clarity):

Retail Zone A	61.33m ² @ € 300.00	18,399
Deduct frontage/depth allowance		<u>1,839</u>
		16,560
First Floor	50.27m ² @ € 55.00	<u>2,764</u>
		19,324
Deduct 5%		<u>966</u>
		18,358

say, NAV € 18,360.

8.3 In support of her valuation M/s Callan relied upon three Key Rental Transactions (KRTs) and three further NAV comparables from the Valuation List, summary details of which are set out below, but with certain parts redacted to preserve confidentiality:

KRT 1

Chapel Lane, Lahinch

This property comprises a unit of 137.41m² which was let on a 3-year lease from 1st October 2017 at the rent of € 24,000 per annum which equates to a net effective rent of € 22,510 p.a. at the valuation date. This is assessed at the NAV of € 22,400 which reflects a Zone A unit value rate of € 300.00 per m² with Zone B at € 150.00, and ancillary areas taken at a unit value rate of € 90.00 per m².

No representations were made against this valuation and no appeal was made in respect of it.

KRT 2

Main Street, Lahinch

This property comprises a unit of 64.18m² that was let on a one year lease from May, 2019 at the rent of € 28,600 per annum which equates to a net effective rent of € 27,464.58 at the valuation date. This is assessed at the NAV of € 17,180 which reflects a Zone A unit value rate of € 400.00 per m² plus a Kitchen at € 240.00 per m² and a Store at € 40.00 per m².

No representations were made against this valuation and no appeal was made in respect of it.

KRT 3

Marine Parade, Lahinch

This is a unit of 19.88m² which was let on a 2 year lease from February, 2019 at the rent of €13,200 per annum which equates to a net effective rent of € 12,675 p.a. at the valuation date. This is assessed at the NAV of € 7,390 that is calculated at a Zone A of € 400.00 per m².

No representations were made against this valuation but there is an outstanding appeal to the Valuation Tribunal in respect of it.

NAV Comparable No.1

Kettle Street/Marine Parade, Lahinch

PN 2168976

This is a unit of 67.45m² which is valued at the NAV of € 13,860 reflecting a Zone A rate of €300.00 per m² and a unit value rate of € 30.00 per m² in respect of a Store.

No representations were made against this valuation and no appeal was made in respect of it.

NAV Comparable No. 2

Rue d'Arzon, Lahinch.

PN 5017323

This is a unit of 64.66m² that is valued at the NAV of € 13,450 which is calculated on the basis of a unit value Zone A rate of € 300.00 per m².

No representations were made against this valuation and no appeal was made in respect of it.

NAV Comparable No. 3

Marine Parade, Lahinch

PN 2194297

This is a unit of 46.84m² that is valued at the NAV of € 13,840 which is calculated on the basis of a zona A rate of € 300.00 per m².

No representations were made against this valuation and no appeal was made in respect of it.

8.4 In the cross examination of M/s Callan it emerged that an alternative valuation exercise had not been undertaken to zone the Property from The Promenade, as opposed to the zoning calculation she had used of calculating the zones by working back from the First Lane frontage. The Tribunal, having regard to the unusual characteristics of the property, (being essentially the sideways orientation on to the street) considered that it would be helpful to examine the results of that exercise and so directed her to submit this recalculation which she subsequently provided promptly to the Tribunal. This exercise provided the alternative valuation as summarised (and rearranged here, slightly, for clarity) below

Retail Zone A	30.32m ² @ € 300.00	9,096
Zone B	28.67m ² @ € 150.00	4,3
Zone C	2.22m ² @ € 75.00	<u>166</u>
		13,562
ADD 10% for dual frontage		<u>1,356</u>
		14,918
First Floor	50.27m ² @ € 55.00	<u>2,764</u>
		17,682
Deduct 5%		<u>884</u>
		16,798 say, NAV € 16,800.

8.5 In her clarification note of 26th February, setting out the above calculation, (re-arranged here) she made the following comments, before setting out those alternative figures:

Zoning for valuation purposes is completed from the entrance of the property in line with the valuation I contended for of €18,360 as per the hearing. Zoning, in this case from the promenade is not feasible as the entrance is from First Lane however for the benefit of the members of the Tribunal as requested please see below. Please note that I would apply an addition to be applied to the subject should it be valued in this format to reflect the dual frontage of same.

9. SUBMISSIONS

There were no legal submissions in this case.

10. FINDINGS AND CONCLUSIONS

10.1 On this appeal the Tribunal must 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 Clare County Council.

10.2 The Tribunal is independent of both Tailte Eireann and the local rating authority and makes determinations strictly in accordance with the Valuation Act 2001, as amended, and in accordance with the Valuation Tribunal (Appeals) Rules 2019. The Tribunal's scope of power only relates to the determination of the **valuation**, as the Tribunal has no function to offer any remedies in respect of the payment of rates, as such. The consideration of the appeal is restricted to examining the grounds set out in the Notice of Appeal as further developed in the written summary of evidence and in the oral testimony of the Appellant balanced against that of the Respondent.

10.3 For convenience of consideration, the grounds of appeal can be separated into the following main points:

- (a) measurement and valuation methodology being mainly the application of zoning
- (b) rates not reflecting the seasonal nature of business in Lahinch
- (c) part of ground floor used as storage but valued as retail
- (d) negative impact of the exposed nature of the property affecting normal operations

Taking each of these in turn, the Tribunal makes the following comments:

(a) Measurement and valuation methodology

It is readily apparent to the Tribunal that application of zoning in this instance gives rise to over valuation because of the dimensions and configuration of the Property are such that, by the strict application of that analysis results in all of the ground floor being classified as the highest retail value by being all within Zone A. The orientation of the Property, being, in effect, sideways on, is unique as a feature. This necessitates a “stand back and look” exercise after application of normal zoning analysis to ascertain if the result is realistic, based on the knowledge and experience of the Valuer. The Tribunal agrees with the Appellant that the methodology used in the valuation requires adjustment in this case to better reflect the reality of such a unit as this Property being valued in accordance with the statutory basis outlined in Section 6 of this Determination. This issue is considered further below.

(b) Rates not reflecting the seasonal nature of business in Lahinch

The Tribunal notes that the evidence put forward by the Respondent Valuer relates to other properties in Lahinch and disagrees with the Appellant that the unit value rates, therefore, do not reflect seasonality as those other properties will be subject to the seasonal nature of business too.

(c) Part of ground floor used as storage

From the floor plan submitted by the Appellant in her written evidence it was not obvious that any structural division was in place to cause a storage area on part of the ground floor to be capable of being viewed as somehow apart from the main retail area, and in the rating hypothesis postulated by the Valuation Acts and case law, the question is not what the **actual** occupier chooses to use that space for, but rather what the hypothetical Tenant might use it for. The Tribunal is not convinced that such an area would be considered to be other than capable of retail use and no further information was forthcoming from the Appellant to dissuade it from this opinion.

(d) Negative impact of the exposed nature of the property

The Tribunal notes the vast amount of information supplied by the Appellant in support of this factor including the problem with securing insurance as well as maintenance issues arising from the exposure to rain, waves, wind and salt water. The nature of the business undertaken at this site rather necessitates visibility to potential customers and so a location near the beach is almost compulsive, in order to be in the right location for surfing clients, and to sustain a business in this specialist industry. In her revised valuation (on both different zoning bases), the Respondent Valuer has allowed a reduction of 5% on the total

valuation, for this issue. If the surf shop was situated further to the east, in the town centre, it would not enjoy any degree of prominence or visibility, and so the choice of location for this user is probably to be categorised as a necessary evil or unavoidable necessity. However, the Property is being valued in line with long established rating principles, as a shop, but not any particular kind of shop and therefore, considering all potential Tenants, the exposure issue warrants some adjustment. It is reasonable to assume that given the weather history of the site, **any** retailer would make some discount for its exposed nature in calculating their rental bid. In the absence of any information to the contrary and to reflect the unique circumstances in this case, the Tribunal considers the adopted reduction of 5% appropriate to apply.

10.4 The Appellant contends for a valuation of € 10,792 which is her own estimate of what she considers to be appropriate by dividing the property into more than one zone. In her written evidence she believed that the Zone A should be a maximum area of 37.21m² with the balance falling within Zone B.

10.5 In her submission the Appellant relied upon two comparable properties and the first of these, PN 1442768, that property is under appeal, currently, and so cannot be relied upon by the Tribunal. The Tribunal notes that, in preparing her case, the Appellant would not have been aware of this fact as no indication is given of appeals on the Tailte Eireann website map. Her second comparable, PN 1456013 shows a much lower valuation based on € 120.00 per square metre but it is noted that, since being valued, this other property has reverted to residential use and, furthermore, the Respondent Valuer asserts in her sworn testimony that this is an anomaly on the Valuation List.

10.6 The Respondent Valuer submitted a revised valuation adopting a Zone A of € 300.00 per square metre, with deduction for frontage to depth ratio, applying € 55.00 per m² to the first floor and then deducting 5% for weather issues to derive her valuation of € 18,360. She demonstrated the basis for this citing key rental transactions in addition to NAV comparables from the Valuation List in support of her contention. Her KRT No. 3 is not admissible in evidence as it is the subject of an outstanding appeal to the Tribunal.

10.7 The Tribunal has nothing before it to demonstrate that the revised Zone A adopted by the Respondent Valuer of € 300.00 per m² (and the corresponding unit value rate applied to the first floor) is incorrect, because the comparables cited by the Appellant are not capable of admission, one being subject to an outstanding appeal and the other being attested to being an anomaly by the sworn testimony of the Expert Witness for the Respondent.

10.8 On a review of the total evidence submitted we can therefore dismiss PN 1442768 (under appeal), PN 1456013 (an anomaly) and PN 2188805 (KRT 3 under appeal). This leaves the following as valid comparables and if we analyse these by reference only to the **retail areas** (overall i.e. all retail zones combined but excluding ancillary areas) and corresponding retail (only) net annual value components we obtain the following overall unit values for retail:

	Retail area only	Retail value component	Overall retail value per m ²
PN 2174474	73.71m ²	€ 16,726.50	€ 226.92
PN 1442769	26.46m ²	€ 10,584.00	€ 400.00 (all Zone A)
PN 2168976	63.67m ²	€ 13,756.50	€ 216.06
PN 5017323	64.66m ²	€ 13,456.50	€ 208.11
PN 2194297	46.84m ²	€ 13,849.50	€ 295.68

10.9 As with many cases where either a method of analysis or valuation scheme is being applied this must always be subject to final scrutiny by the Valuer undertaking the exercise to bring their expertise and experience to the process to reflect the reality of the rental market within the statutory basis. The configuration and locational characteristics of the Property in this case compel the Tribunal to consider a less rigid application of a method of valuation or tool of analysis in order to best reflect what would occur in practice in the commercial property market. The Tribunal agrees with the statement by the Respondent Valuer in the last paragraph of her precis on page 16 that:

The valuation schemes for most classes of property are expressed in terms of €/sq.m (and €/Zone A for most retail properties). It is important to note that the application of the scheme is only the starting point. Following application of the scheme values, if there are any relevant individual considerations in relation to the subject property, relative to that group, further adjustments may be made to the subject property's estimate of NAV.

10.10 It can be seen from the table in 10.8 above that the use of zoning can cause small properties of mainly Zone A to be valued quite disproportionately to other larger properties. That is fine if it accurately reflects what would occur in reality in the open market but the Tribunal needs to be certain before running with that approach on every occasion. The Tribunal considers that use of zoning in isolation will not always be appropriate, and regard will also be had to an overall unit value as a cross check on the end result. It is not convinced that the local property market in a provincial town such as Lahinch would be wholly committed to zoning as a tool of analysis but respects that Valuers and Tailte Eireann will employ this to endeavour to obtain accuracy both in their analysis of rents and in their consequent valuations.

10.11 However, notwithstanding the comments in 10.7 above, in the light of the characteristics of this Property, being both the sideways orientation and the fact that First Lane is not what most people would regard as a typical shopping street, the Tribunal considers that an alternative approach is warranted to truly reflect the net annual value and the core principles of correctness, equity and uniformity mandated by section 19(5) of the Valuation act 2001, as amended. The subsequent calculations (requested by the Tribunal) by the Respondent Valuer indicated that by valuing the zones working back from the Promenade this produces a valuation of € 16,800 but the Tribunal respects that this is not her opinion, as she has reasserted

that the zoning should be calculated from the First Lane frontage. The Tribunal considers that this second revised calculation is more accurate in the context of the requirements of section 19(5) and the comparables cited. However, it is not persuaded that in the circumstances of this Property that a dual frontage allowance (addition) of the order of 10% should apply and believes that an addition of 5% only is the right addition for this. Furthermore, in the first calculation of the revised valuation (at € 18,360) made by the Respondent Valuer no attempt was made to put forward such an allowance. This approach produces an overall rate on the retail area (including a 5% allowance for dual frontage but before the weather allowance is applied) of € 232.64 per m² which fits into the pattern of the matrix set out in 10.8 above.

10.12 The Tribunal could not find evidence to disrupt the value applied by the Respondent to the first floor because it is a mixture of uses and the level applied of € 55.00 per m² seems justified (other Stores in evidence being valued at rates of € 30.00 and € 40.00 per m²) which after the end allowance for weather events of 5 % reduces this further to a net effective unit value rate of € 52.25 per m².

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 **€ 16,150**.

This is calculated as follows:

	€	
Retail Zone A	30.32m ² @ € 300.00	9,096
Zone B	28.67m ² @ € 150.00	4,300
Zone C	2.22m ² @ € 75.00	<u>166</u>
		13,562
ADD 5 % for dual frontage		<u>678</u>
		14,240
First Floor	50.27m ² @ € 55.00	<u>2,765</u>
		17,005
Deduct 5% (weather events/exposure)		<u>850</u>
		16,155 say, NAV € 16,150 .

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.