

An
Coimisiún
Pleanála

Direction
CD-021312-25
ACP-323315-25

The submissions on this file and the Inspector's report were considered at a meeting held on 17/11/2025.

The Commission decided 2:1 to confirm the determination of the local authority in accordance with the following reasons and considerations.

Reasons and Considerations

The lands identified as Parcel ID DCC000063926, at 14 and 14A Lesson Park, Dublin 6 are zoned Z2, Residential Neighbourhoods, and are therefore in scope of Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended.

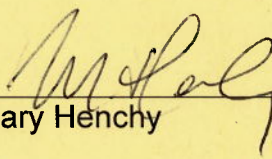
The Commission considered the lands are serviced and therefore accord with Section 653B(b) of the Act and are not affected in terms of its physical condition or any other matter referred to in Section 653B(c) of the Act.

The Commission acknowledge the building is in commercial use but consider the information submitted with the appeal did not demonstrate that the use of the buildings for offices is an authorised use. The Commission decided that the property does not qualify for the exemption under Section 653B (i) of the Tax Consolidation Act, 1997 as amended as the owner has not demonstrated that the existing office use on the lands at number 14 and 14A Lesson Park is an authorised use.

Planning

Commissioner:

Date: 18/11/2025


Mary Henchy