

**An
Bord
Pleanála**

**Board Order
ABP-316345-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Register Reference Number: DM22/0020

Appeal by Cairn Homes Properties Limited care of John Spain Associates of 39 Fitzwilliam Place, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Dun Laoghaire-Rathdown County Council on the 24th day of March, 2023 in respect of the site described below.

Lands at: Former Blakes and Esmonde Motors Site, Stillorgan, County Dublin.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority.

Reasons and Considerations

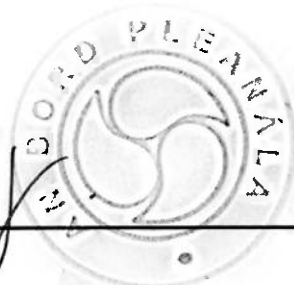
The appellant requested that its site be removed on the basis of the criteria under Section 653B(c) of the Taxes Consolidation Act 1997, as amended, that the site is affected in its physical condition through contamination, is not zoned solely or primarily for residential development, and that the site should not be included on the RZLT map until a planning permission is achieved with concerns regarding delays through the planning process and potential judicial review. The appellant has not demonstrated that the level of contamination of the site is to such an extent that would preclude the site from the development of housing. The site is suitably zoned for a mixture of uses, including residential uses, and qualifies under Section 653B(a), and there are no criteria under Section 653B under which the length of time it takes to achieve planning permission under either the planning process or as a result of Judicial Review would exempt land from inclusion. The subject lands satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.



Mary Cregg

Member of An Bord Pleanála

duly authorised to authenticate
the seal of the Board.



Dated this 9th day of October 2023.