

Board Order ABP-320368-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-222

Appeal by Corah Buckmaster care of Hughes Planning Consultants of 85 Merrion Square, 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 Dublin City Council on the 17th day of June 2024 in respect of the site described below.

Lands at: Rear of Lanigans Funeral Directors, 2b and 2c Faussagh Avenue, Cabra West, 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 decides to confirm the determination of the local authority.

MH

Reasons and Considerations

The lands identified as RZ:LT-000222, parcel ID number DCC000060378 on Z1-Sustainabale Residential Neighbourhoods zoned lands identified within the Dublin City Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The appellant has not demonstrated, based on the information submitted, that the subject lands cannot be accessed from the public road and footpath area and/or through lands within their ownership and are, therefore, considered within the scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The issues of piecemeal development and subsidence are not matters for consideration under Section 653B of the Taxes Consolidation Act, 1997, as amended. The lands are located within an established urban area with services available, and no capacity or other reasons (including access to the subject lands) have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Z1 zoning objective that pertain to these lands.

Mary Henchy

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board.

Dated this 15th day of October 2024

PLE