



An
Bord
Pleanála

**Board Order
ABP-320453-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dublin City Council

Planning Authority Reference Number: RZLT-196

Appeal by Rebecca Kearney of 6 Park Avenue, 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: garage opposite 32 Merlyn Park, Sandymount, 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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

In accordance with Section 653B of the Taxes Consolidation Act 1997, as amended, the Board considered that the physical condition of these lands; that is, its very small size, was such as to preclude to a sufficient extent the provision of dwellings in this site.

In disagreeing with its Inspector, the Board was persuaded by one of the grounds of appeal relating to the practical difficulty of developing lands for housing purposes on a site comprising 20 square metres.



Joe Boland

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

Dated this 8th day of October 2024