



An
Bord
Pleanála

**Board Order
ABP-320461-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM24/5

Appeal by Cairn homes Properties Limited care of John Spain Associates Planning and Development Consultants 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 Dún Laoghaire-Rathdown County Council on the 25th day of June 2024 in respect of the site described below.

Lands at: Blakes and Esmonde Motors Site at 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 decides to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as Parcel ID DELA00002268 on the RZLT Final Map zoned Objective DC are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area, and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the DC mixed-use zoning objective that applies to these lands. It has not been demonstrated that the level of contamination of the lands is to such an extent that would preclude residential development on the lands, and as such, the exemption under section 653B (c) of the Act does not apply to the lands. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii) of the Act. Matters relating to perceived unfairness in terms of the application of RZLT, delays to development of the lands and in decision making, are outside the qualifying criteria included in section 653B of the Act and cannot be considered by the board.



Liam Bergin

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

Dated this 26th day of October 2024