

An
Coimisiún
Pleanála

**Commission Order
ACP-323325-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Register Reference Number: DM25/007

Appeal by Patrick O'Neill on behalf of Better Value Unlimited Company of 46-50 South Great George's Street, 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 16th day of June 2025 in respect of the site described below.

Proposed Development: Lands at 14/15a Monkstown Crescent, Blackrock, County Dublin.

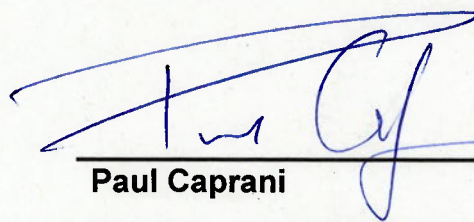
Decision

The Commission, 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 DM25/007 (Land Parcel ID DELA0002312) are located on lands zoned 'NC - Neighbourhood Centre' identified within the current in Dún Laoghaire Rathdown County Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are currently being developed for non-residential purposes however, they are zoned NC Neighbourhood Centre which allows for a range of uses, including residential. The subject lands are located within an established urban area with services available, and no capacity or other reasons, including the proposed non-residential use have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the NC Neighbourhood Centre zoning that applies to these lands.

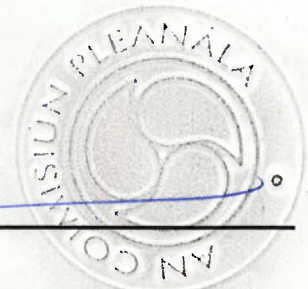
Matters relating to on-going construction projects on the site do not fall within the criteria for exclusion as set out under section 653B and, as such, they are not for the consideration of the Commission. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Paul Caprani

Planning Commissioner of An Coimisiún

**Pleanála duly authorised to authenticate
the seal of the Commission.**



Dated this 18th day of November 2025