



An
Bord
Pleanála

Inspector's Report ABP-316381-23

Type of Appeal	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
Location	31A Drumcondra Road Upper, Drumcondra, Dublin 9
Planning Authority	Dublin City Council
Planning Authority Reg. Ref.	RZLT-000061
Appellant(s)	Kabrel Limited
Inspector	John Duffy

1.0 Site Location and Description

- 1.1. The subject site, located on the western side of Drumcondra Road Upper and immediately north of the site accommodating the Skylon Dublin Hotel, contains a two-storey semi-detached house with front and rear gardens, both of which accommodate parking facilities. A laneway runs to the rear of the subject site. The house is used as a guest house.

2.0 Zoning and Other Provisions

- 2.1. The subject site is zoned Z1 – Sustainable Residential Neighbourhoods in the Dublin City Development Plan 2022-2028.
- 2.2. The site is not located within an architectural conservation area (ACA) or areas of archaeological importance and there is no indication that the site is contaminated.

3.0 Planning History

- 3.1. There are no recent, relevant, valid applications on this site.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that the subject site contains a commercial premises liable for rates, and that it operates as a guesthouse which accommodates residents from adjoining areas and further afield. Furthermore, the draft map includes part of the rear garden of the house which is required for the use of the property.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that the site was in scope. The site is zoned for residential development, has access, or can be connected to public infrastructure

and facilities as evidenced by the use of the lands, its location within the city and the surrounding uses in the vicinity of the site.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- Accept that the site is suitably zoned for residential development.
- Accept that the site has access and can be connected to public infrastructure and facilities.
- The guesthouse business is liable for commercial rates.
- Accommodation is provided to residents of adjacent areas and further afield.
- The land identified for inclusion on the RZLT Map forms part of the rear garden of the house which is required for the use of the property / guesthouse.
- The house has been used as a guest house since before 1964 and permission for such use is not required.

6.2. Planning Authority Response

- No response on file.

7.0 Assessment

7.1. The comments raised in the appeal submission are noted. The site identified for inclusion on the RZLT map is zoned for residential use and the Planning Authority determined that the site remain on the RZLT map.

7.2. The site is serviced / is serviceable by public water and foul drainage. There is access to the rear of the site which could allow for the development of these lands. The site does satisfy the criteria for inclusion on the map set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended.

7.3. The business is liable for commercial rates. I do not accept that the guesthouse provides services to residents of adjacent areas. Therefore, I consider the site does

not satisfy the criteria for exclusion from the map set out in section 653B (c) (i) of the Taxes Consolidation Act 1997, as amended.

- 7.4. I therefore consider that the site should remain for inclusion on the Residential Land Tax Maps as the site is suitably zoned for residential development and there is no reason as to why development cannot take place here.

8.0 Recommendation

- 8.1. I recommend that the board confirm the determination of the Local Authority and that the indicated site be retained on the map.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map on the basis that the guesthouse business is liable for commercial rates, that the guesthouse provides accommodation to residents of adjacent areas and further afield, and that the lands are required for the existing commercial use on the site and form part of the rear garden.
- 9.2. The site is within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

John Duffy
Planning Inspector

22nd August 2023