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Bord  
Pleanála

## Inspector's Report ABP-316482-23

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<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	258 – 260 North Circular Road, Dublin 7.
<b>Planning Authority</b>	Dublin City Council
<b>Planning Authority Reg. Ref.</b>	RZLT-000099
<b>Appellant(s)</b>	Grangelough Limited
<b>Inspector</b>	Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject site contains numbers 258 and 260 which are located on the southern side of the North Circular Road, to the west of Phibsborough. To the east of number 260 is Rathdown Road. The sites contain three storey terraced houses. Entrance to the house is at first floor via stairs, however an entrance is also possible at ground level via a door under the stairs. As an end of terrace house, no. 260 is provided with a garden to the side as well as the rear of this house.
- 1.2. The surrounding area primarily consists of residential housing similar to that on this site.

## **2.0 Zoning and Other Provisions**

- 2.1. The site is zoned Z2 – ‘Residential Neighbourhoods’ (Conservation Area).
- 2.2. Both houses are listed on the Record of Protected Structures, RPS no. 1705 refers to no. 258 and RPS no. 1707 refers to no. 260 North Circular Road.

## **3.0 Planning History**

- 3.1. PA Ref. 3079/23 refers to an application for a mews building comprising of two apartments, located to the rear of no. 258. No decision has been issued to date.
- 3.2. PA Ref. 2983/19 refers to a July 2019 decision to refuse permission for alterations to no. 260 North Circular Road. The development as proposed would have a negative impact on the protected structure. The Planning Authority Case Officer reported that the building had been subdivided without the benefit of planning permission.

## **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 these properties are subject to the Local Property Tax.

## **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, can be serviced, include a designation in the form of protected structures and residential use exists on site. It was reported that properties subject to the Local Property Tax would not be subject to RZLT.

## **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.
- The site can be fully serviced.
- The site is in use as a guest house, liable for rates which are paid to Dublin City Council.
- The units are protected structures listed on the Record of Protected Structures.
- All other criteria are met.

The property is in use as a guesthouse, accommodating people who are homeless from the local area.

### **6.2. Planning Authority Response**

- No further comment.

## **7.0 Assessment**

- 7.1. The comments raised in the appeal are noted. The site is zoned partially for residential use and the Planning Authority determined that the entire site remain on the RZLT maps.
- 7.2. The site is serviced/ is serviceable by public water and foul drainage. Initially it was stated that the houses were liable for the Local Property Tax, but the appeal makes clear that they are in use as a guesthouse. Submitted details do not clearly indicate if LPT is paid and this is a matter for Revenue to address.

7.3. 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 due to the fact that these houses were in use as a residential property serving the local community. Details of this have not been provided in support of the appeal.

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 criterion 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.

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Paul O'Brien  
Planning Inspector

29<sup>th</sup> June 2023