



An
Bord
Pleanála

Inspector's Report ABP-316545-23

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	Blackhorse Inn, 233 – 235 Tyrconnell Road, Inchicore, Dublin 8.
Planning Authority	Dublin City Council
Planning Authority Reg. Ref.	RZLT-000031
Appellant(s)	Rainbowside Limited
Inspector	Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site contains no. 231 Tyrconnell Road, a semi-detached, two-storey house and the Blackhorse Inn, a public house that is not in operation at present. The site, which is almost triangular, is located to the south east of the Tyrconnell Road/ R810 and to the north of Goldenbridge Walk/ the Grand Canal, in Inchicore, Dublin 8. The house is unoccupied and is secured from access. There is a yard/ surface car parking area separating the public house building from this house.
- 1.2. The indicated site is located within in a built-up urban area. Predominately consisting of residential units but also commercial and retail units are found nearby. The Tyrconnell Road connects to the Naas Road to the south of the Grand Canal and Blackhorse Luas stop is located to the south of the canal and the subject site.

2.0 Zoning and Other Provisions

- 2.1. The site is located on lands zoned Z1 – Sustainable Residential Neighbourhoods in the Dublin City Development Plan 2022 – 2028.
- 2.2. The site is located within a Conservation Area associated with the Grand Canal, however there are no protected structures, national monuments or any other item indicated on the development plan maps.

3.0 Planning History

- 3.1. PA Reg. Ref. 2372/20 refers to a June 2021 decision to grant permission for the demolition of the Blackhorse Inn and nos. 229 and 231 Tyrconnell Road and for the construction of 56 apartments in a 3 – 7 storey building. Also includes a ground floor café, an underground car parking and bicycle parking, in addition to all associated site works.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have it's lands removed from the draft map on the basis that the site of the public house is in use as a premises, in which a trade is carried out and which is subject to rates.

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 use and is serviced. There is a house on site and if occupied would be liable for the Local Property Tax and not the RZLT. The public house and the house are not in use at present and can be considered to be vacant.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The public house is currently closed and is awaiting refurbishment, expected in mid-2023, and will reopen as a public house. Rates continue to be paid on this premises.
- A trade is taking place, use of the building as a public house.
- Retaining the property on the list would be an unjust attack on the owner's property rights under Article 40.3.1 of the Constitution.

6.2. Planning Authority Response

- No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. I note that the public house on site is not operating at present and the adjacent house is not occupied. The site is zoned for residential use and clearly a full range of services are available here.
- 7.2. I note the comments made in the appeal that it is intended to restore the public house back to use, however there is no certainty provided on this and as such the site is an area of residentially zoned lands with a number of vacant buildings located here. As it stands, the site is within scope to pay the tax.

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 they intend to refurbishment the public house and return it back into use. They currently pay rates on this basis of this use.

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 profession 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.

Paul O'Brien
Planning Inspector

12th June 2023