

Inspector's Report ABP-316922-23

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 Westend Office Park, Snugborough

Road, D15.

Planning Authority Fingal County Council

Planning Authority Reg. Ref. RZLT072/22

Appellant(s) DWS Grundbesitz GmbH

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site contains an irregular shaped area of land located to the north and south west of a surface car parking area that serves a number of offices within the Westend development in Blanchardstown town centre. The site is located to the north west of the Snugborough Road interchange between the N3 and the Snugborough Road. There is boundary wall with railings over between the site and the Snugborough Road.
- 1.2. The northern part of the site forms part of the car parking area and the section to the south west is partially car parking and partially a buffer/ landscaping area. The submitted details indicate that the site is part and attached to a larger landholding located to the south west. The site area is 0.1 hectares.

2.0 Zoning and Other Provisions

- 2.1. The site is within the 'Development Boundary' of Blanchardstown. The subject site is zoned MC Major Town Centre to 'Protect, provide for and/or improve major town centre facilities'.
- 2.2. A 'Road Proposal' is located to the north east/ east along the N3 and a 'Light Rail Proposal' is also indicated to the north east
- 2.3. There are no protected structures, national monuments or any other similar item indicated on the development plan maps.

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 its lands removed from the draft map on the basis that:
 - The site forms part of the car parking area associated with the Westend Office Park.

This car park is in use and cannot be considered to be vacant and/ or idle. It is
integral to the operation of the businesses here.

5.0 **Determination by the Local Authority**

5.1. The Local Authority determined that the site was in scope and should remain on the map. The land is serviced/ it is considered reasonable that the site can be fully serviced. The land is not constrained by its physical condition that would preclude the development of housing, the site is not contaminated and there is no known archaeological/ historic remains here. The existing use of the site does not allow for its exclusion as set out in Section 653B(c) of the Finance Act 2021.

6.0 The Appeal

6.1. Grounds of Appeal

- The site is in use as car parking/ landscaped area associated with an existing office development. This development has the benefit of planning permission.
- The related offices are in use and are accessible by members of the public/ local community.
- The related offices are subject to commercial rates.
- The subject lands cannot be considered vacant or idle.

The site should therefore be omitted from the map under Section 653(b)(c) for these listed reasons.

6.2. Planning Authority Observation

No further comment to make and request that their determination be upheld.

7.0 Assessment

7.1. The site can be serviced by road and water services, no restrictions on services have been identified by the Planning Authority. The MC zoning that applies to these lands allows for residential development.

7.2. I note the reasons referenced in the appeal as to why these lands should not be included on the maps. I agree with the reasoning set out. The lands are in active use as car parking and associated landscaping/ boundary definition associated with the car parking use. The nature of the offices is such that car parking is required for their use and the lands cannot therefore be considered to be vacant and/ or idle.

7.3. I therefore consider that the identified site should be removed from the map and the Planning Authority to be appropriately notified.

8.0 **Recommendation**

8.1. I recommend that the board do not confirm the determination of the Local Authority and that the indicated site be removed from the map.

9.0 Reasons and Considerations

9.1. The appellant requested that their site be removed from the map due to its inclusion as part of an active car park associated with offices that are currently operating on lands adjoining the site. The use of the site for active car parking and associated landscaping does not therefore categorise the lands as vacant and idle.

9.2. The site does not satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended and should be omitted from the map.

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

8th June 2023