



An  
Bord  
Pleanála

## Inspector's Report ABP-316958-23

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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>	109 Mount Prospect Avenue, Clontarf, Dublin 3
<b>Planning Authority</b>	Dublin City Council
<b>Planning Authority Reg. Ref.</b>	RZLT-000079
<b>Appellant(s)</b>	Sr. Miriam Harte (Daughters of Charity of St. Vincent De Paul).
<b>Inspector</b>	Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject site consists of an irregular shaped area of land located to the east of Mount Prospect Avenue, north west of Seafield Grove and north east of St Gabriels Road to the north eastern side of Clontarf, Dublin 3. The site contains a two-storey convent building, part of which fronts onto the street and partially is behind a high wall. The original building has been extended to the north and south over time. Car parking is located to the southern side of the site with landscaped areas to the east and west of this car parking area.
- 1.2. The surrounding area consists of mostly residential properties in the form of detached/ semi-detached two storey houses.

## **2.0 Zoning and Other Provisions**

- 2.1. The subject site, northern section of the site, is zoned Z1 – ‘Sustainable Residential Neighbourhood’ in the Dublin City Development Plan 2022 - 2028. Residential development is permitted on these lands.

## **3.0 Planning History**

- 3.1. **PA Ref. 2732/17** refers to a July 2017 decision to grant permission for demolition of an outhouse, construction of a new six-bedroom, single storey block, a sunroom, relocation of car parking and new rooflights on the copper roof of the convent.

## **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 site is in use to support retired, elderly and infirm sisters in a manner that allows them to live independently with suitable supports available.

## **5.0 Determination by the Local Authority**

- 5.1. The Local Authority determined that the lands met the criteria for inclusion on the maps as the lands are zoned for residential use, are located in an established urban

area and where services can be expected to be provided. There are no known archaeological remains or contaminants on site that would prevent development on site.

- 5.2. The site cannot benefit from Section (c)(iii)(l) of the Act as use is primarily residential and not social, community etc. uses. The units may benefit from been residential and therefore exempt from the tax, but should be retained on the maps.

## 6.0 **The Appeal**

### 6.1. **Grounds of Appeal**

The following points were made in support of the appeal:

- The development on site is not reflected on the Land Registry maps and extensive development has occurred on site since the receipt of grant of permission under 2732/17.
- The car parking area has been revised and more garden space has been provided.

Supporting documents, plans and photographs have been provided.

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

- No further comment.

## 7.0 **Assessment**

- 7.1. The comments raised in the appeal are noted. The zoning allows for residential development and there are no known restrictions on the availability of provision of services to this site.

- 7.2. The use of these lands and the building located on site could be considered to be social/ community uses but the uses are not available to the public. I would suggest that the lands would be more appropriately be included under the Local Property Tax, but that is not for this process to assess. The lands should remain on the map at present, as the site is serviced and is zoned for residential development.

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 lands were in uses associated with a care home.

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 lands are accessible and there is no reason why they cannot be developed in accordance with the zoning objective – Z1 that applies to this site.

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

4<sup>th</sup> July 2023