



An  
Bord  
Pleanála

## Inspector's Report ABP-316965-23

---

**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**

19-23 Marlborough Place, Extending onto Potter Alley, Dublin 1

**Planning Authority**

Dublin City Council

**Planning Authority Reg. Ref.**

RZLT-000091

**Appellant(s)**

Irish Life Assurances PLC.

**Inspector**

Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject site contains 19 – 23 Marlborough Place, Dublin 1 and consist of undeveloped lands, with hoarding providing a boundary and hardstanding in place. The site is located to the south of Marlborough Place and east of Marlborough Street. The site was used as a builder's compound for the construction of the Luas Cross City Line and the Green Line passes to the front of the site for southbound services with a stop to the south of the subject site.
- 1.2. The surrounding area, located within the city centre consists of mixed use mostly commercial development. The Irish Life Centre, which is currently undergoing redevelopment is located to the south/ south east.

## **2.0 Zoning and Other Provisions**

- 2.1. The site is zoned Z5 – City Centre in the Dublin City Development Plan 2022 - 2028. Residential development is permitted on these lands.

## **3.0 Planning History**

- 3.1. **PA Ref. 4537/07** refers to a February 2008 decision to grant permission for the demolition of 19-23 Marlborough Place and 17 – 20 Marlborough Street and the construction of a seven-storey office building on this site. This permission was modified by PA Ref. 3785/08. The buildings were demolished, and no other works were undertaken to date.

## **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 lands are not vacant/ idle, are in use for other development on the overall landholding. The use of lands for construction related activities is exempted development under the Planning and Development Act. Challenging the date also of inclusion on the maps.

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

- 5.1. The Local Authority determined that the site was in scope. The site is zoned for mixed uses that allow for residential development and considering the location of the site, it can be serviced.
- 5.2. The use on site does not appear to have the benefit of planning permission, and the lands cannot be exempt from inclusion on the maps. The lands should therefore be retained on the RZLT maps.

## **6.0 The Appeal**

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

The following points were made in support of the appeal:

- The land is not vacant, it has a use for shredding of materials and storage of construction materials associated with development on adjoining sites.
- The site forms part of the overall Irish Life complex.
- Works are ongoing on other parts of the site.
- The use of these lands for construction related uses is exempt under Class 16 and Class 17 of the Planning and Development Regulations, 2001 as amended.

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

- No further comment.

## **7.0 Assessment**

- 7.1. The comments raised in the appeal are noted. The Z5 zoning allows for residential development and there are no known restrictions on the availability of provision of services to this site.
- 7.2. I note the submission made in support of the appeal and in particular the current use of these lands. The Planning Authority reported that the use on site does not have the benefit of a planning permission and the lands are vacant/ idle.

- 7.3. I agree with the report of the Planning Authority, the current use does not have the benefit of permission and in terms of the use of the site as a construction compound, this demonstrates that the site is vacant/ idle as nothing is in place at present.
- 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 due to the fact that these lands were in use as part of the overall use of the Irish Life Lands. Shredding of paper and storage of building materials was occurring on this site.
- 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 current uses do not have the benefit of planning permission and the site is idle/ vacant within the meaning of the act. 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

3<sup>rd</sup> July 2023