



An
Bord
Pleanála

Inspector's Report ABP-317764-23

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 Map

Location

Lands at Aldborough House
(Protected Structure), Portland Row,
Dublin 1

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000092

Appellant(s)

Reliance Investments Limited

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The site is located in the northeast inner city of Dublin. It consists of the curtilage of Aldborough House, a protected structure (RPS No. 6844) which was built as an aristocratic townhouse in the 1790s but was used by the army for much of the 19th century and then by the Post Office. It has been vacant since 1999 when it was sold by Telecom Éireann. The main house has three storeys over basement. The site has street frontage onto Killarney Street and Empress Place, with most of the boundary marked by a high stone wall. The site lies beside Five Lamps, a prominent junction on the main approach to the city from the north-east. The back of the site abuts the curtilage of Killarney Court, a block of flats that was built in the 1940s on the former gardens of Aldborough House. Two-storey terraced houses from the 19th century stand on the other side of Killarney Street and Portland Row, with contemporary 3-storey houses on the other side of Empress Place. Two modern 6-storey buildings stand on the adjacent corners at Five Lamps.

2.0 Zoning and Other Provisions

- 2.1. The subject site is zoned Z5 – ‘City Centre’ in the Dublin City Development Plan 2022-2028.
- 2.2. The site is located within the Strategic Development and Regeneration Area (SDRA) 10 (North East Inner City).
- 2.3. Having regard to the brownfield nature of the land, its location in the inner-city and its planning history, it is considered the site is not affected by issues to a sufficient extent which would preclude the provision of development, including contamination or the presence of known archaeological or historic remains.
- 2.4. The site is not located within an Architectural Conservation Area (ACA).
- 2.5. The subject lands are on the Dublin City Council Vacant Sites Register (VS-0124 refers).

3.0 Planning History

Subject site

PL29N.249379: Permission was granted in 2018 for an office development of 14,720 sqm.

ABP. Ref VX29N.313313 / VS-0124: Current appeal relating to the inclusion of the site on the Vacant Site Register. No decision issued 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 the lands are not vacant or idle and that they accommodate a protected structure of considerable architectural heritage value which is subject to a statutory designation that may preclude development.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that the site was in scope. The site is zoned for a mixture of uses, including residential use, has access, or can be connected to public infrastructure and facilities as evidenced by an application for development on the lands. The lands are vacant / idle, as there is currently no active use on the lands. The lands are subject to a statutory designation (protected structure) however development is not precluded as evidenced by an extant planning permission for development on the lands. Furthermore, the lands meet the other qualifying criteria under section 653B of the Taxes Consolidation Act 1997, as amended.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The house is a Protected Structure of considerable architectural heritage value and is subject to a statutory designation that effectively precludes residential

development. Having regard to section 653B (c) (iv) the lands should be excluded from the RZLT map.

- Development of the site for housing lands would necessitate significant alterations to both the building fabric and its curtilage which would prejudice the special interest of the Protected Structure and its setting.
- No reference to conservation matters referred to in the Local Authority determination and there is no evidence that these have been given any detailed consideration.
- The land is not vacant or idle as evident from the work being undertaken on the site.
- A Conservation Report submitted in support of the appeal provides an assessment of the feasibility and capacity of Aldborough House and its associated site for conversion and development to housing. It concludes that Aldborough House and its grounds are unsuitable for residential use and that the only appropriate use for the protected structure is adaptation to an open plan office layout as reflected in the 2018 planning permission for the site.

6.2. Planning Authority Response

- No response on file.

7.0 Assessment

- 7.1. The comments raised in the appeal submission are noted. The site identified for inclusion on the RZLT map is zoned for a mixture of uses, including residential use and the Planning Authority determined that the site remain on the RZLT map.
- 7.2. The site is within the inner city 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 criteria for inclusion on the map set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended.

- 7.3. I consider that the lands are not in active use and are vacant or idle. As such the site cannot avail of the exemption under section 653B (c) (ii) of the Taxes Consolidation Act 1997, as amended.
- 7.4. I note the report of the Conservation Section following the submission received by the Local Planning Authority challenging the inclusion of the site on the draft map. It notes the fact that the building is a protected structure does not preclude it from appropriate use and / or restoration and re-use; nor does it preclude the adjoining adjacent lands from being developed for appropriate uses. I concur with the Local Authority in this regard and as such I consider that the site cannot avail of the exemption under section 653B (c) (iv) of the Taxes Consolidation Act 1997, as amended.
- 7.5. I therefore consider that the site should remain for inclusion on the Residential Land Tax Maps as the site is suitably zoned for a mixture of uses including residential development.

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 on the basis that the lands are not vacant or idle, that the lands contain a protected structure which is subject to a statutory designation that effectively precludes residential development and that residential development would negatively impact on the fabric, character and features of the protected structure and its setting.
- 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 criteria 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.

John Duffy
Planning Inspector

28th August 2023