



An
Coimisiún
Pleanála

Inspector's Report ACP-323268-25

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

Red House at Clonliffe Road, Dublin 3.

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000296

Appellant(s)

Pairc An Chrocaigh

Inspector

Colin McBride

1.0 Site Location and Description

- 1.1. The site is located with the grounds of the former Holy Cross College and is occupied by the Red House and some external space around the existing structure. The Red House is a two-storey detached over raised basement building. The site is adjoined by other lands zoned Z12 that were formerly the grounds of Holy Cross College, which include an area of green space and structures.

2.0 Zoning and Other Provisions

- 2.1. The site is zoned Z12 Institutional Land (Future Development Potential) under the Dublin City Council Development Plan 2022-2028 with a stated objective 'to ensure existing environmental amenities are protected in the predominantly residential future use of these lands'.
- 2.2. Where lands zoned Z12 are to be developed, a minimum of 25% of the site will be required to be retained as accessible public open space to safeguard the essential open character and landscape features of the site. Where such lands are redeveloped, the predominant land use will be residential. In considering any proposal for development on lands subject to zoning objective Z12, other than development directly related to the existing community and institutional uses, Dublin City Council will require the preparation and submission of a masterplan setting out a clear vision for the future development of the entire landholding. In particular, the masterplan will need to identify the strategy for the provision of the 25% public open space requirement associated with any residential development, to ensure a co-ordinated approach to the creation of new high-quality public open space linked to the green network and/or other lands, where possible. In addition, development shall have regard to the standards in Chapter 15.

3.0 Planning History

- 3.1. ABP-320423-24: Inclusion of the land on the residential zoned land tax final map on lands at Holy Cross College, Conliffe Road, Drumcondra, Dublin 3. Confirmation of determination of the Local Authority October 2024.
- 3.2. ABP-310860-21: Permission granted for a Strategic Housing Development for 1,614 apartment units and associated site works. Decision quashed by the High Court May 2023). This relates to lands to the south that are formerly part of Holy Cross College and zoned Z12.
- 3.3. ABP-308193-20 (2935/20): Permission granted for a 7-storey hotel development and associated site works. Granted April 2021. This is a site to south of the lands in question that are formerly part of Holy Cross College and are zoned Z12.

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 Final Map on the basis that:

- The site does not meet the criteria set out in Section 653B(a)-(c).
- The land meets the criteria in Section 653B(c)(iii) in that it is reasonable to consider is required for, or is integral to occupation by recreational infrastructure including sports facilities and playgrounds as the property will be developed for sporting uses. The property is required to facilitate the development and use of 25% public open space on the adjoining lands and the development of the property for sporting use in a masterplan setting out a vision for the landholding.
- The structure on site is a protected structure and its designation may preclude residential development.

5.0 Determination by the Local Authority

- 5.1. The Planning Authority determined that the site satisfies the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 for inclusion on the RZLT map for the following reasons:

The lands:

- are zoned solely or primarily for residential use,
- have access, or can be connected, to public infrastructure and facilities and with sufficient service capacity, as evidenced by the location of the lands within the footprint of the city and the development on the lands,
- do not qualify for an exemption under S.635B(c)(iii) of the TC Act, 1997, as amended, as it is reasonable to consider that the land is not required for, or is not integral to, occupation by recreational infrastructure, including sport facilities and playgrounds,
- satisfy the other relevant criteria under Section 653(B) of the TC Act, as amended.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The property is zoned Z12 and is not zoned solely or primarily for residential use or a mixture of uses, including residential. Until permission is granted for residential the lands do not meet the criteria in Section 653B(a)-(c).
- The land meets the criteria for exclusion from the map under Section 635(c)(ii) that it is reasonable to consider is required for, or is integral to, occupation by recreational infrastructure, including sports facilities and playgrounds on the basis of the Z12 zoning that provides sports/recreational facilities and the property was acquired for such purposes in conjunction with adjoining Z12 lands. A masterplan has been lodged with Dublin City Council which shows

the lands are to be developed for games administration and office ancillary to use of adjoining lands for GAA pitches.

- The Local Authority relies on the fact that the current use is not a sports facility with an incorrect application of the legislation. Section 653B(c)(iii) requires reasonable consideration to the fact the property is required for, or is integral to, occupation by recreational infrastructure, including sport facilities and playgrounds. In this case it has been designated as sports and/open space lands in a masterplan approved by the local authority and that it is unfair to levy for RZLT where the landowner is constrained by an agreed masterplan. It is highlighted that the appellant is an approved sports body and that the intention of acquiring the lands was for sports purposes.
- The Red House is a protected structure, and this status may preclude development for residential purposes,
- The Local Authority have not specified which “other relevant criteria” they are relying upon.

6.2. Planning Authority Response

No response.

7.0 Assessment

- 7.1. The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board’s role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

“in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which

the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only”.

- 7.2. The appellants question the status of the zoning in the context of being not zoned solely or primarily for residential use or a mixture of use including residential as per Section 653B(a). In this case the lands are zoned Z12 Institutional Land (Future Development Potential) under the Dublin City Council Development Plan 2022-2028 with a stated objective ‘to ensure existing environmental amenities are protected in the predominantly residential future use of these lands’. The lands are zoned for a mixture of uses, including residential use, which is listed as permissible use and future residential development is clearly referenced in the stated objective for the zoning. In this regard the lands meet the criteria under Section 653(a). In relation to the fact the lands are zoned for mixed uses (S. 653B(a)(ii)) and in the context of Section 653B(ii), the lands would meet the definition of vacant or idle (S.653J) as there is no active use ongoing at the site, which is part of grounds formerly occupied by Holy Cross College.
- 7.3. The appellant highlight that the lands qualify for exclusion on the basis of Section 653(c)(iii)(VII) on the basis that it is reasonable to consider is required for, or is integral to, occupation by recreational infrastructure, including sports facilities and playgrounds. This is on the basis that the land was acquired to develop sports facilities in conjunction with adjacent GAA lands and that a masterplan agreed with the City Council designates the lands for such use.
- 7.4. As background these lands are part of a wider block of land zoned Z12 that were formerly the grounds of Holy Cross College. The lands in this case are to the northeast of lands zoned Z12 in separate ownership (Hines) and were subject to an SHD application that was granted but subsequently quashed by the High Court (ABP-310860-21). The lands are also adjacent other lands zoned Z12 and owned by the appellants (open space area to the north/northwest). In addition, part of the block of Z12 lands formerly part of Holy Cross College is a site adjacent the entrance to the Z12 lands off Clonliffe Road, which is being developed as a hotel permitted under ABP-308193-20 that is currently under construction. A masterplan was produced for these Z12 lands and is part of the application documents associated with the permitted hotel development and would have been part of the quashed

application for an SHD development on adjoining lands to the south/southeast. The masterplan does identify the lands in question as providing for sports facilities.

- 7.5. In regards to 653(c)(iii)(VII), I would acknowledge the appellants' intentions to develop the land for sporting facilities, however I would note that the intention to carry out certain type of development does not preclude lands from inclusion on the RZLT map if the criteria under Section 653(a)(b) and (c) are met. The appellants refer to an agreed masterplan with the local authority. I would acknowledge that the lands are part of Z12 lands under which, a masterplan is required to be agreed with the local authority. I would acknowledge that a masterplan was submitted as part of the permitted hotel development under ABP-308193-20 and would have been part of SHD development for which permission was quashed on the lands to the south. Notwithstanding such, this masterplan is not a statutory masterplan and could be subject to change in future proposals on these lands. I do not consider that the intention to carry out certain type of development on these lands or the provision of a non-statutory masterplan is sufficient to preclude inclusion of these lands on the RZLT map and I do not consider that the exclusion under 653(c)(iii)(VII) applies in this case with the lands zoned Z12 for a mixture of uses, including residential use.
- 7.6. In regard to the fact the site is occupied by a protected structure, I would note that it has not been demonstrated that such is not suitable for residential development and the fact it is a protected structure would not preclude such. In this regard, I do not consider that the lands meet the criteria for exclusion from the map on this basis.
- 7.7. The appellant has raised the issues concerning the dependency on development of adjoining lands to realise development on their lands. I do consider that Section 653B(b) regarding whether it is reasonable to consider the lands may have access to public infrastructure and facilities is a factor in this case. As noted above the lands are part of a wider land block of Z12 lands with the lands to the south/southeast in separate ownership and with the intention to develop such for residential. As noted above a permission for residential was quashed on such and there is yet to be a permission granted on such for residential. The lands in this case are land-locked and development of such would be dependent on the provision roads and infrastructure on the lands to the south, which are under separate ownership. I would consider that in this case the lands in question do not meet the criteria under Section 653B(b) as it is not reasonable to consider such may have access, or be connected,

to public infrastructure and facilities that would facilitate development of the lands for housing or for any other use. I consider that this means the lands in question do not meet the criteria set down under Section 653B for inclusion on the RZLT and specifically under Section 653B(b) in that it is not reasonable to consider such may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity for such development.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as Parcel ID DCC000064062 do not meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended for the following reasons.

I recommend that the board set aside the determination of the Local Authority and that the site be removed from the final RZLT map.

9.0 Reasons and Considerations

- 9.1 The lands identified as parcel ID number DCC00064062 on lands zoned Z12 Institutional Land (Future Development Potential) within the current Dublin City Development Plan 2022-2028 are considered out of scope under the provisions of Sections 653B(c) of the Taxes Consolidation Act 1997 as amended. The lands are zoned mixture of use including residential. Having regard to the fact that the lands in question are land-locked and the development of such are dependent on the provision of access roads and services across lands located to the south under separate ownership, it is not reasonable to consider such may have access, or be connected, to public infrastructure and facilities that would facilitate development of the lands for housing or for any other use. In this case the lands would not meet the criteria for inclusion on the map on the basis of Section 653B(b).

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000296

Appeal by Pairc An Chrocaigh Cuideachta faoi Theorainn Rathaiocta in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Dublin City County Council on the 27th day of June 2025 in respect of the site described below.

Lands at: Red House, Clonliffe Road, Dublin 3.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirms the setting aside of the local authority determination and direct the Local Authority to remove the lands identified as Parcel ID number DCC00064062 and Local Authority reference number RZLT-000296 from the final RZLT map.

Reasons and Considerations

The lands identified as parcel ID number DCC00064062 on lands zoned Z12 Institutional Land (Future Development Potential) within the current Dublin City Development Plan 2022-2028 are considered out of scope under the provisions of Sections 653B(c) of the Taxes Consolidation Act 1997 as amended. The lands are zoned mixture of use including residential. Having regard to the fact that the lands in question are land-locked and the development of such are dependent on the provision of access roads and services across lands located to the south under separate ownership, it is not reasonable to consider such may have access, or be

connected, to public infrastructure and facilities that would facilitate development of the lands for housing or for any other use. In this case the lands would not meet the criteria for inclusion on the map on the basis of Section 653B(b).

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.

Colin McBride
Senior Planning Inspector

22nd October 2025