



An  
Coimisiún  
Pleanála

## Inspector's Report ACP-323279-25

### 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

Rear of Croke Park Hotel, Jones Road, Dublin 3.

### Planning Authority

Dublin City Council

### Planning Authority Reg. Ref.

RZLT-000292

### Appellant(s)

Pairc An Chrocaigh Teoranta

### Inspector

Colin McBride

## **1.0 Site Location and Description**

- 1.1. The site is located to the rear of the Croke Park Hotel, which is to the west of Jones Road. The site is west of the hotel, south of dwellings along Russell Avenue and east of houses in Drumcondra Park. The southern boundary of the site is defined by the railway line and the Royal Canal. The lands are defined by an existing warehouse structure and hardstanding area.

## **2.0 Zoning and Other Provisions**

- 2.1. The site is zoned Z10 'Inner Suburban and Inner City Sustainable Mixed-Use' with a stated objective 'to consolidate and facilitate the development of inner city and inner suburban sites for mixed uses. The lands are zoned for a mixture of uses including residential uses.

## **3.0 Planning History**

- 3.1. ABP-302359-18: Vacant sites levy. Determined is not a vacant site.
- 3.2. Ref. 4106/10 – Permission granted to construct 2.4m high boundary wall and 2.7m high piers on south-western boundary of the site (site area also includes the Croke Park Hotel).
- 3.3. Ref. 1559/08 – Temporary 3-year permission granted for use of the site as a car park (used solely in conjunction with Croke Park).
- 3.4. Enforcement File – E01337/07 – Enforcement file opened relating to corporate hospitality tents/structures/marquees in the open area to the rear of Jurys Croke Park Hotel – closed in March 2007 following removal of structures.

## **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 lands in question cannot be considered vacant or idle and is required for or is integral to occupation by recreational infrastructure including sports facilities and playgrounds, on the date which satisfaction of the criteria is being assessed, part of the property was being used for car parking ancillary to the use of Croke Park as a Covid-19 vaccination centre and match days the property is used as an assembly point for Gardai and other governmental personnel and is required for social, community or government infrastructure and facilities.
- An Bord Pleanála determined that the site was not vacant or idle in an appeal against a Vacant Site Notice with the property having an established use including storage of machinery for operation of Croke Park and the property upgraded with demolition of ruined buildings and construction of wall along the railway boundary.

## **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,
- are vacant/idle, as there is currently no active permitted use on the lands and the lands are not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land,
- satisfy the other relevant criteria under Section 653B of the TC Act.

## **6.0 The Appeal**

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

The following points were made in support of the appeal:

- The lands do not meet the test for being vacant or idle under Section 653B(c)(iii). The property was acquired in 1999 to store heavy plant and machinery required for operation of Croke Park and has an established use for such.
- The applicant has submitted a pitch maintenance log showing use of grow lights for Croke Park, such are stored on site. The lands are also used to store barriers use for events within Croke Park.
- The property is not idle and has been substantially upgraded since acquisition including electricity and water supply, demolition of ruinous buildings, construction of wall along railway boundary and the property is a key part of stadium operations.
- The use is not unauthorised, and the appellant has set out the planning history of the lands which show established commercial use. The lands are integral to the operation of a trade or profession being carried out on or adjacent to the land. The exemption under 653(c)(iii)(VII) does apply. The site is used to store equipment for the functioning and operation on adjacent land (Croke Park).
- The appellant also highlights that land is integral for event management with Dublin City Council and An Garda Siochana for assembly and operations for all events at the stadium.
- In terms of Section 653(c)(iii)(I) the land was used for a Covid testing centre and used for occupation by governmental infrastructure and facilities in accordance with Section 653(c)(iii)(I),

## 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. Firstly I would note that the lands meet the criteria for inclusion on the map under Section 653B (a)(b) and (c) in that they are zoned for a mixture of uses ((a)(ii)), including residential use, the city location means it is reasonable to consider it may have access, or be connected to public infrastructure and facilities and it is reasonable to consider that the it is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.
- 7.3. The main issue on this case relates to the status of land under Section 653B(c)(ii) with the Planning Authority determining that the land is vacant or idle and that no authorised use is being conducted on site. The appellant is arguing the site is not vacant/idle and is required for or integral to a trade or profession being carried out on the land or adjacent land.
- 7.4. The appellant has indicated that the site is used for storage of equipment associated with operation of Croke Park, including grow lamps and barriers used in

maintenance of the pitch and for event management on event days in Croke Park. The site was previously assessed for the purposes of Vacant Site Levy under ABP-302859-18 and was accepted that it was not vacant or idle on the basis it was being used to store equipment for the purposes of the maintenance of Croke Park (pitch heat lamps) and on the basis that upgrades had been made to lands to facilitate such.

- 7.5. On the basis of the planning history and the information submitted by the appellant, I am satisfied that the site is not vacant or idle and that the land is required for or integral to a trade or profession being carried out on the land or adjacent land. In this regard Croke Park is adjacent the site and is operated commercially with the lands in question in use ancillary to the operation of such.
- 7.6. The second issue is whether such use is authorised. The appellant has submitted details of the planning history of the site. The appellant has noted that the site was acquired in 1999. Prior to this the site had a permission in 1984 for a warehouse and in 1988 for a new office that was further extended under a 1996 permission. This indicates that the site has an authorised commercial use (industrial). There was a temporary permission (3 years) for use as a car park granted in 2008 and in 2011 permission was granted for construction of new boundary walls (4106/10) in May 2011. There was an enforcement file relating to corporate hospitality tents/structures/marquees in the open area to the rear of Jurys Croke Park Hotel with such closed in March 2007 following removal of structures.
- 7.7. I am satisfied that the site is not vacant or idle and is required for or integral to a trade or profession being carried out on the land or adjacent land. The last authorised use of the site was for commercial use and the use ongoing is for storage of equipment for the maintenance and operation of the existing stadium, which is a short distance away. There has been enforcement action on site, however such is not related to the use in question and permission was granted for improved boundary treatment for the site as indicated by the appellant and no issues were raised concerning use of the site. In this regard I am satisfied that there is no evidence to suggest that the use ongoing is an unauthorised use.
- 7.8. I am satisfied that the land in question is excluded from the provisions of Section 635B on the basis of Section 635B(ii) in that the site is zoned mixed use and is not

‘vacant or idle’ as defined under Section 635A(1) as the lands are integral to, the operation of a trade or profession being carried out on, or adjacent to the land having regard only to development that is not unauthorised under the planning act. In this case the trade is as a storage areas for equipment used for the operation of Croke Park Stadium and on a site with authorised commercial use.

## **8.0 Recommendation**

- 8.1. Having regard to the foregoing I consider that the lands identified as Parcel ID DCC000064159 do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the following reasons.

## **9.0 Reasons and Considerations**

- 9.1 The lands identified as parcel ID number DCC000064159 on lands zoned Z10 ‘Inner Suburban and Inner City Sustainable Mixed-Use’ within the current Dublin City Development Plan 2022-2028 are considered out of scope under the provisions of Sections 653B(ii) of the Taxes Consolidation Act 1997 as amended. The lands are zoned mixed use (Z10) and are located within an established urban area with services available. However, given the lands are not vacant or idle and is integral to, the operation of a trade or profession being carried out on, or adjacent land having regard only to development that is not unauthorised development, the lands should be excluded for the purposes of the RZLT map.

## **10.0 Recommended Draft Board Order**

**Taxes Consolidation Act 1997, as amended.**

**Planning Authority: Dublin Council**

**Local Authority Reference Number: RZLT-000292**

**Appeal** by Pairc An Chrocaigh Teoranta 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 Council on the 27<sup>th</sup> day of June 2025 in respect of the site described below.

**Lands at:** Sports Compound at the rear of The Croke Park Hotel, Jones 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 DCC000064159 and Local Authority reference number RZLT-000292/D-0011 from the final RZLT map.

### **Reasons and Considerations**

The lands identified as part of Land Parcel ID DCC000064159 on the RZLT Final Map zoned Z10 'Inner Suburban and Inner City Sustainable Mixed-Use' are considered out of scope under the provisions of Sections 653B(ii) of the Taxes Consolidation Act 1997, as amended. The lands are zoned for mixed use (Z10) within the current Dublin City Development Plan and are located within an established urban area with services available. However, given the lands are not vacant or idle and is integral to, the operation of a trade or profession being carried out on, or adjacent land having regard only to development that is not unauthorised development, it is not reasonable to consider that the lands are available for residential development.

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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Colin McBride  
Senior Planning Inspector

14<sup>th</sup> October 2025