



An
Coimisiún
Pleanála

Inspector's Report ACP-323282-25

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

28A Jones Road, Dublin 3.

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000291

Appellant(s)

Croke Park Motors Ltd

Inspector

Colin McBride

1.0 Site Location and Description

- 1.1. The land is located on the west side of Jones Road and east of Croke Park and north of the Croke Park Hotel. The lands are occupied by a two-storey structure attached to the existing two-storey building at no 28.

2.0 Zoning and Other Provisions

- 2.1. The site is zoned Z1 'Sustainable Residential Neighbourhoods' with a stated objective 'to protect, provide and improve residential amenities'.

3.0 Planning History

- 3.1. 2365/01: Permission refused for 7m rooftop antennae structure.
- 3.2 2089/85: Permission granted for a new front to garage.

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 land is in use as a commercial property and was in use for many years as a mechanics workshop (Croke Park Motors). It is liable for commercial rates and provides services ancillary to the use of Croke Park Stadium. Sports equipment is stored at ground floor level and an IT server at first floor level.

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,
- satisfy S.653B(c)(i) of the TC Act, 1997 as amended, as the landowner has not demonstrated that the use on the lands is authorised and since it is reasonable to consider that the existing at the premises does not provide services to residents of adjacent residential areas,
- do not qualify for and exemption under S.653B(c)(iii)(VII) of the TC Act, 1997 as amended, as it has not been demonstrated that the current use on the lands is authorised,
- satisfy the other relevant criteria under Section 653B 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 has been in commercial use since 1971. Pairc An Chrocaigh Cuideachta Faoi Theorainn Rathaiochta acquired the company Croke Park Motors approximately 20 years ago and this entity has been in situ since 1971 as tenant and 1974 as owner. The appellants highlights the planning history and commercial use on site and refute the determination that such is not authorised.
- The property is liable to commercial rates since its acquisition in 1990 and the appellant has attached the 2025 rates bill, which relates to this property.
- The property is used year-round, Croke Park provides significant employment and social benefit.
- The exemption under Section 653B(iii)(VII) applies as the property is required for, or integral to occupation by recreational infrastructure including sports facilities and playgrounds’.

- The exemption under Section 653B(iii)(l) also applies as the property is integral to social, community infrastructure.

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 solely or primarily for residential use, the urban 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 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(i) with the Local Authority determining that the appellant has not demonstrated that the use on the lands is authorised and that the existing premises does not provide services to residents of adjacent residential areas.

- 7.4. The appellant has indicated that the site is used for storage of stock associated with operation of Croke Park and prior to this commercial use as a motor parts provider. It is not made clear how long the premises have been in use as an ancillary part of Croke Park and how long the motor parts provider was operating after 1971. The appellant argues that the use is not unauthorised based on the planning history of the site and that it can be excluded on the basis of the fact that the premises is subject to commercial rates and conforms to the exclusions under Section 635(iii)(I), integral to occupation by social, community or government infrastructure facilities and (iii)(V), recreational infrastructure, including sports facilities and playgrounds.
- 7.5. In my view the existing premises is being used in relation to operation of Croke Park Stadium and is being used to store stock for the operation of such. This use is subject to commercial rates and the appellant has provided evidence of this fact with the rates bill relating to the premises in question. I would consider that there is no clear evidence to declare the use as being an unauthorised use and the planning history of the site indicates that commercial use is a long-established use and permission has been granted on site in relation to such commercial use (2089/85, permission granted for a new front to garage). In relation to the aspect of Section 653B(i) regarding provision of services to residents of adjacent residential areas, I would consider that Croke Park does come under this category and that the premises in question is an ancillary operation to the operation of the stadium. I would consider that the site is eligible for exclusion on the basis of Section 653B(i), which relates to land zoned solely or primarily for residential use, and “having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act 2000), is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, this it is reasonable to consider is being used to provide services to residents of adjacent residential areas”.
- 7.6. In relation to Section 653(iii)(I) and (V), I would note that the that the appellants have not demonstrated that it is reasonable to conclude that the site in question is required for, or integral to, occupation by social, community or governmental infrastructure and facilities (653(iii)(I)) or recreational infrastructure, including sports facilities and playgrounds (653(iii)(V)). This is on the basis that the site is used for commercial purposes as noted by the appellants, storage of stock associated with

operation of Croke Park Stadium, and that operation is liable for commercial rates. Notwithstanding this fact, I am satisfied the lands in question qualify for exclusion on the basis of Section 653B(i) as outlined earlier on the basis that the site is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it reasonable to consider is being used to provides services to residents or adjacent residential areas and such use has not been demonstrated to be unauthorised based on the planning history of the site.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as Parcel ID DCC000061817 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 Commission 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 part of Land Parcel ID DCC000061817 on the RZLT Final Map zoned Z1 'Sustainable Residential Neighbourhoods' are considered out of scope under the provisions of Sections 653B(i) of the Taxes Consolidation Act 1997, as amended. The lands are zoned solely or primarily for residential use and are located within an established urban area with services available. However, given the lands are in commercial use (ancillary use in relation Croke Park Stadium) that is liable to commercial rates, and that it is reasonable to consider is being used to provide services to residents of adjacent residential areas, and is not unauthorised development, it is not reasonable to consider that the lands are available for residential development.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000291/D-0010

Appeal by Croke Parks Motors Limited 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 27th day of June 2025 in respect of the site described below.

Lands at: 28A Jones Road, Dublin 3, D03W261.

Decision

The Commission 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:

Confirm the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number DCC000061817 and under Planning reference number RZLT-000291/D-0010 should remain on the final RZLT map.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022, as amended) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as part of Land Parcel ID DCC000061817 on the RZLT Final Map zoned Z1 ‘Sustainable Residential Neighbourhoods’ are considered out of scope under the provisions of Sections 653B(i) of the Taxes Consolidation Act 1997,

as amended. The lands are zoned solely or primarily for residential use and are located within an established urban area with services available. However, given the lands are in commercial use (ancillary use in relation Croke Park Stadium) that is liable to commercial rates, and that it is reasonable to consider is being used to provide services to residents of adjacent residential areas, and 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.

Colin McBride
Senior Planning Inspector

05th November 2025