



An
Coimisiún
Pleanála

Inspector's Report ACP-323315-25

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

Lands at 14 and 14A Leeson Park,
Dublin 6

Planning Authority

Dublin City Council

Planning Authority Reg. Ref.

RZLT-000286

Appellant

Michael Maughan

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject lands, identified as and forming a small part of Parcel ID DCC000063926 on the RZLT Map, are located at numbers 14 and 14A Leeson Park, Dublin 6. The lands accommodate, at 14 Leeson Park, a two-storey over garden flat semi-detached building in use as offices with car parking and also, at 14A Leeson Park, a two storey semi-detached mews dwelling to the rear accessed from Berystede.
- 1.2. In addition to the current appeal, the appellant has a number of concurrent RZLT appeals currently before the Commission including ACP Ref. 323312 for 49/50 Berystede, Leeson Park, Dublin 6, ACP Ref. 323324 for 8 Appian Way, Dublin 6, ACP Ref. 323314 for 9 Appian Way, Dublin 6 and ACP Ref. 323345 for 70 Merrion Square and 1-2 Mews, 70 Fitzwilliam Lane, Dublin 2.

2.0 Zoning and Other Provisions

- 2.1. The subject lands are within Zone 'Z2 Residential Neighbourhoods (Conservation Areas)' in the Dublin City Development Plan 2022-2028. This zoning objective seeks 'To protect and / or improve the amenities of residential conservation areas.'
- 2.2. Number 14 Leeson Park is a protected structure (RPS Ref. No. 4278 refers). Adjoining houses to the north and south along Leeson Park and those opposite the subject property are also designated as protected structures.
- 2.3. It is noted that the principal land-use encouraged in residential conservation areas is housing and this is reflected in the permissible uses identified in the associated zoning matrix.

3.0 Planning History

Reg. Ref. 2411/91 refers to a January 1992 decision to grant permission for the erection of two mews houses at the lane to the rear of 13 and 14 Leeson Park, Dublin 6, with access from Berystede private road.

4.0 Submission to the Local Authority

- 4.1. The submission made to the Local Authority seeks the exclusion of the land from the map on the basis that 14 Leeson Park is in use as a commercial office, with the property leased to a number of third party business tenants. It is requested that the property is removed from the 2026 RZLT map as it falls within the scope of section 653B(i).

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that 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 available for such development,
 - do not qualify for an exemption under Section 653B (c) (i) of the Taxes Consolidation Act, 1997, as amended, as the landowner has not demonstrated that the existing office use on the lands at no. 14 Leeson Park is not unauthorised, and

It is reasonable to consider that the existing office use does not provide services to residents of adjacent residential areas,

- at 14A Leeson Park are in use as a residential dwelling, and
- satisfy the other relevant criteria under Section 653B of the Taxes Consolidation Act, 1997, as amended.

6.0 The Appeal

6.1. Grounds of Appeal

The following points are made in support of the appeal:

- While 14 and 14A Leeson Park are zoned residential, the property has been used for commercial purposes for nearly 70 years. The imposition of RZLT on these properties would be inconsistent with the aim of RZLT legislation.
- The property is leased to a number of commercial tenants and is liable for commercial rates. The first two criteria of section 653B(i) are satisfied.
- The exemption from RZLT under section 653B(i) only applies where the use of the property for commercial purposes is not unauthorised development, as defined in section 2 of the Planning and Development Act 2000, as amended.
- The appellant acquired the property more than 50 years ago and between 1973 and 1979 collected evidence confirming that the property was in use as an office prior to 1963. Supporting information in this regard is provided including a number of letters and other correspondence from the previous property owners (Mr and Mrs. MacDonagh), confirming that the property was used as the office of Mr. MacDonagh's public relations consultancy business from 1957. It is therefore reasonable to conclude that the current use of 14 and 14A Leeson Park as offices is authorised development, having commenced office use prior to 1963.
- Part 22A-01-01 of the Revenue Manual specifically includes 'employment' as the provision of services to residents of adjacent areas, making reference to offices.

The following documents / correspondence are appended to the appeal:

- A copy of the Local Authority's RZLT Notice of Determination dated 27th June 2025.

- A copy of an undated document titled 'Facts as stated by Mrs. MacDonagh Re No.14 Leeson Park.' In summary, this indicates that Mr. MacDonagh and his wife bought the house in 1957 and conducted his public relations consultancy business from there for the period between 1957 and 1969, while Mrs. MacDonagh operated a press cuttings business from the property between 1959 and 1961 or 1962.
- A copy of correspondence from Mr. MacDonagh dated April 1973 confirming that, commencing in 1957, he carried on business as a public relations consultant, magazine and periodical correspondent, radio producer and script writer with secretarial services at No. 14 Leeson Park, Dublin 6.
- A copy of correspondence dated 9th January 1979 from the Secretary of the Irish Flour Millers' Association confirming that Mr. MacDonagh, Public Relations Consultant with offices at 14 Leeson Park, Dublin 6 was appointed as Public Relations Officer of that Association from 1959 until 1968.
- A copy of correspondence from the ESB dated March 1969 to Mr. MacDonagh of 14 Leeson Park, Dublin 6 relating to public relations work.
- A copy of correspondence from S. MacDonagh dated 29th January 1979 which appears to relate to the two aforementioned pieces of correspondence.
- A copy of correspondence dated April 1971 from Wilson Hartnell & Co. Ltd. to Mr. McDonagh of 14 Leeson Park, Dublin 6 relating to public relations work matters.
- A copy of correspondence from Leeson Park Owners / Residents Association dated July 1975 addressed to Michael Maughan of Wilson Hartnell & Co. Ltd. of 12/14 Leeson Park, Dublin 6. An excerpt from the correspondence states the following: *We understand there is some query regarding the usage of the house and we would like to make it clear that our association is aware that the house was used by Mr. Donogh MacDonagh for his professional practice as a PR Consultant since 1957.*
- A copy of correspondence dated July 1975 from Mr. McDonagh to Mr. Michael Maughan confirming again that he carried on a practice as a public relations consultant in No. 14 Leeson Park from the time of his purchase of that house in

1957. The correspondence also states: *The garden level was, of course, let as a self contained flat.*

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 Commission'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. 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 the grounds of appeal, the determination of the local authority on the submission made during the public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, the 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. Section 653B of the Taxes Consolidation Act, as amended, sets out the criteria for inclusion on the map, and states that the first consideration is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The subject lands identified for inclusion on the RZLT map are included in the Dublin City Development Plan 2022-2028 and are zoned Z2 - Residential Neighbourhoods (Conservation Areas) for residential use as required by section 653B of the Taxes Consolidation Act 1997, as amended. As such, the appeal lands are within scope of section 653B(a)(i). The Planning Authority determined that the site remain on the RZLT map.
- 7.3. Having regard to section 653B(b), it is apparent that the subject lands which are located in a built-up area of Dublin city have access to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity for such development.
- 7.4. In relation to section 653B(c), having regard to the developed nature of the lands, I consider it reasonable to conclude that they are not affected, in terms of their physical

condition, by matters to a sufficient extent, which would preclude the provision of dwellings, including contamination or the presence of known archaeological or historical remains.

- 7.5. The grounds of appeal contend that 14 Leeson Park should be removed from the RZLT map on the basis that it has been used for commercial / office purposes for nearly 70 years and that it is rateable. The property is stated to be leased to a number of commercial tenants and I note these businesses appear to comprise design, marketing and advertising companies.
- 7.6. Section 653B(i) provides an exemption from the RZLT for lands solely or primarily for residential use, provided that the development on the land is not unauthorised development, that it is in use as a premises in which a trade or profession is being carried on 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. In this regard I note that compliance with all the criteria of section 653B(i) is required for the lands to be excluded from the map. There is evidence on file from the Local Authority that the premises is liable for commercial rates and that rates are paid for 2025.
- 7.7. The Local Authority finds that the landowner has not demonstrated the existing office uses at 14 Leeson Park are not unauthorised and considers the uses do not provide services to residents of adjacent residential areas. In relation to the first point, I note and have had regard to the attachments appended to the appeal, as set out in section 6.1 of this report. A small number of these documents, specifically those from the former owners state that their public relations consultancy business operated from No.14 for the period between 1957 and 1969, and this is supported from the correspondence submitted including from the local residents association dated July 1975. I have a concern, however, that there is an absence of documentation detailing the uses on the lands following the sale of the house to the appellant, which appears to have occurred in the early 1970s. In this regard, no detailed information or documentary evidence is submitted which demonstrates that continuous commercial / office uses have been in place at 14 Leeson Park for the period from the mid-1970s to 2025. Therefore, I consider that it has not been adequately demonstrated that the existing office uses on the lands at 14 Leeson Park are not unauthorised and as such I consider that 14 Leeson Park should remain on the map.

- 7.8. Reference is also made in the appeal to the *Guidance on the Residential Zoned Land Tax* (Part 22A-01-01 refers) prepared by the Revenue Commissioners, which, at section 2.4 indicates that specific uses including employment uses, such as offices, would be an example of the provision of a service to residents of adjacent areas by a business. In this regard, I would note that this example is not included or specified in the relevant criteria of section 653B. Furthermore, while the businesses operating from 14 Leeson Park are liable for commercial rates, having regard to the nature of their operations relating to design, advertising and marketing, I am not convinced that they provide services to the residents of adjacent residential areas.
- 7.9. In terms of the mews development at 14A Leeson Park and located at the rear of the subject lands, this is a residential unit which is subject to the Local Property Tax (LPT). RZLT Guidance (Page 8) in this context states that *Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps, however owners of residential properties within these areas will not be liable for the tax (See section 653O(1)(a) of the legislation).*
- 7.10. Having regard to the foregoing it is considered that lands at 14A Leeson Park should remain on the map. While I note that owners of residential properties within housing estates or individual houses will not be liable for the tax, under section 653J the Commission'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 for inclusion on the RZLT map. The legislation does not give the Commission a role in determining whether a site is a 'relevant site' by applying the provisions of section 653O or whether a site is ultimately liable for a charge under the RZLT. This position is consistent with the Guidelines at section 3.3.2 which state 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.'* Whether the lands comply with section 653O or not does not fall within the remit of this

appeal. The role of the Commission in this instance is restricted to considering compliance with the qualifying criteria set out in section 653B.

7.11. To conclude, I consider that the subject lands at 14 Leeson Park which form part of Parcel ID DCC000063926 should remain for inclusion on the final RZLT Map given that the lands are zoned for residential use, that they are serviced or have access to services necessary for dwellings to be developed and with sufficient service capacity available for such development.

7.12. I also consider that the subject lands at 14A Leeson Park which form part of Parcel ID DCC000063926 should remain for inclusion on the final RZLT Map on the basis that these lands contain an individual house 'in scope' from a zoning perspective and subject to the Local Property Tax, however it is not considered a relevant site for the purposes of the RZLT.

8.0 Recommendation

8.1. I consider that the lands identified as 14 Leeson Park forming part of Parcel ID DCC000063926 on the RZLT Final Map meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion of the subject lands from the final map.

8.2. I consider that the subject lands at 14A Leeson Park which form part of Parcel ID DCC000063926 should remain for inclusion on the final RZLT Map on the basis that these lands contain an individual house 'in scope' from a zoning perspective and subject to the Local Property Tax, however not considered a site for the purposes of the RZLT.

9.0 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) 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 Parcel ID DCC000063926 at 14 Leeson Park, Dublin are zoned 'Z2 Residential Neighbourhoods (Conservation Areas),' are located in an urban area, and are considered to be in scope of section 653B(a)(i). Section 653B(i) provides an exemption from the RZLT for lands solely or primarily for residential use, provided that the development on the land is not unauthorised development, that it is in use as a premises in which a trade or profession is being carried on 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. Compliance with all the criteria of section 653B(i) is required for the lands to be excluded from the map. While it is noted the premises is rateable and that rates are paid for 2025, there is an absence of documentary evidence provided to demonstrate that continuous commercial / office uses have been in place on lands at 14 Leeson Park for the period from the mid-1970s onwards. As such, it has not been demonstrated to the satisfaction of the Commission that the subject lands comprising 14 Leeson Park have the benefit of planning permission for commercial / office use. Furthermore, having regard to the nature of the existing commercial uses relating to advertising, design and marketing, the Commission is not satisfied that these businesses provide services to residents of adjacent residential areas. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

The subject lands at 14A Leeson Park which form part of Parcel ID DCC000063926 are zoned 'Z2 Residential Neighbourhoods (Conservation Areas) and accommodate an existing mews dwelling which is considered 'in scope' from a zoning perspective and therefore must be included on the map. While noting that owners of residential

properties within housing estates or individual houses will not be liable for RZLT, under section 653J the Commission's role in this 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 for inclusion on the RZLT map. The legislation does not give the Commission a role in determining whether a site is a 'relevant site' by applying the provisions of section 653O or whether a site is ultimately liable for a charge under the RZLT. Having regard to the foregoing, it is appropriate that the lands at 14A Leeson Park are retained on the map.

10.0 Recommended Draft Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Dublin City Council

Local Authority Reference Number: RZLT-000286

Appeal by Michael Maughan 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: 14 and 14A Leeson Park, Dublin

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:

The Commission confirm the determination of the local authority and direct the local authority to retain the lands identified as part of Parcel ID DCC000063926 on the final 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) 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 Parcel ID DCC000063926 at 14 Leeson Park, Dublin are zoned 'Z2 Residential Neighbourhoods (Conservation Areas),' are located in an urban area, and are considered to be in scope of section 653B(a)(i). Section 653B(i) provides an exemption from the RZLT for lands solely or primarily for residential use, provided that the development on the land is not unauthorised development, that it is in use as a premises in which a trade or profession is being carried on 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. Compliance with all the criteria of section 653B(i) is required for the lands to be excluded from the map. While it is noted the premises is rateable and that rates are paid for 2025, there is an absence of documentary evidence provided to demonstrate that continuous commercial / office uses have been in place on lands at 14 Leeson Park for the period from the mid-1970s onwards. As such, it has not been demonstrated to the satisfaction of the Commission that the subject lands comprising 14 Leeson Park have the benefit of planning permission for commercial / office use. Furthermore, having regard to the nature of the existing commercial uses relating to advertising, design and marketing, the Commission is not satisfied that these businesses provide services to residents of adjacent residential areas. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

The subject lands at 14A Leeson Park which form part of Parcel ID DCC000063926 are zoned 'Z2 Residential Neighbourhoods (Conservation Areas)' and accommodate an existing mews dwelling which is considered 'in scope' from a zoning perspective and therefore must be included on the map. While noting that owners of residential properties within housing estates or individual houses will not be liable for RZLT, under section 653J the Commission's role in this 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 for inclusion on the RZLT map. The legislation does not give the Commission a role in determining whether a site is a 'relevant site' by applying the provisions of section 653O or whether a site is ultimately liable for a charge under

the RZLT. Having regard to the foregoing, it is appropriate that the lands at 14A Leeson Park are retained on the map.

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.

John Duffy
Planning Inspector

13th November 2025