



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

JUN 21 2006

Re: Thompson Summer House, 3012 Shoreline Dr., Minnetonka Beach, Minnesota
Project Number: **13215**
Taxpayers' Identification Numbers:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code.

I have carefully reviewed the complete record for this project—both the materials submitted with the application and those sent as part of your appeal. The latter items include the written statement and additional photographs sent with the April 3, 2006, letter to me, the videotape of three episodes of *Hometime* featuring the project, and the digital images sent to _____ of the National Park Service by _____ via e-mail dated June 7, 2006.

After reviewing this material, I have determined that the rehabilitation of the Thompson Summer House is consistent with the historic character of the property and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on March 20, 2006, by Technical Preservation Services (TPS), is hereby reversed.

The Thompson Summer House, built in 1887 was listed in the National Register of Historic Places on January 15, 1998, for its significance in the entertainment, recreation, and social history of the Twin Cities, and for its significance in architecture as "one of the oldest extant summer residences on one of Minnesota's largest and most popular lakes." Virtually unaltered since its construction, the house was never modified for year-round use, its high degree of integrity making it a rare survivor of a building type constructed "by the urban elite during the late 1800s." [National Register nomination form, Section 8, Page 1].

In the recent rehabilitation of this "certified historic structure," the large front porch that also wrapped around one side was demolished and rebuilt, as was a much smaller porch at the rear. In reviewing the completed project, TPS cited a number of differences between the rebuilt porches and their historic counterparts as the basis for its determination that the project did not meet Standard 2 of the Standards for Rehabilitation. The differences cited included enlarging the dimensions of the porch

roof structure; new columns that are wider than the ones removed; adding siding boards, removing trim from under the porch windows; modifying the front screen doors; and not recreating a front porch railing. Other cited differences included replacing the stone piers under the front porch with wooden posts, and installing new porch decking that is wider than the historic decking and that features rounded edges in place of the original tongue and groove decking. Also figuring in the decision by TPS was the construction of a retaining wall at the rear and rear sides of the house.

I find that the differences cited by TPS in its letter between the new porches and the removed historic ones are minor. For the most part, they are barely noticeable except upon close scrutiny. For example, the new screen door and flanking side panels on the front porch differ from the historic door and panels, but the differences are so slight as to be evident only upon very close comparison of the “before” and “after” photographs. Likewise the dimensional variation between new and old porch columns and roof rafters is scarcely evident. Replacement of the stone piers with new wooden ones and replacement of the tongue and groove porch decking with the new porch flooring are more noticeable changes. However, the new porches, taken as a whole, acceptably recapture the form and appearance of the original ones, whose widespread deterioration was amply demonstrated in the videotapes you provided.

Similarly, I find that the site work has not impaired the property to any significant degree. Undertaken for the most part to remedy past drainage problems and to forestall new ones anticipated from recent construction on an adjacent (and unrelated) property uphill from the house, the regrading and new retaining wall have neither diminished the prominence of the house itself, nor introduced an overly prominent or uncharacteristic feature that is incompatible with the overall property.

Taken as a whole, the rehabilitation project (including the extensive structural stabilization) has preserved both the appearance and character of the Thompson Summer House as a late nineteenth century lakeside recreational dwelling. I consider that its historic character has been preserved, in keeping with the requirement of Standard 2 of the Secretary of the Interior’s Standards for Rehabilitation: “The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.” The new porches meet the strictures in Standard 6 applicable to the replacement of “[d]eteriorated historic features,” namely, that the new features “shall match the old in design, color, texture, and other visual qualities and, where possible, materials....” Finally, the retaining wall addition to the property satisfies the requirements governing “New additions, exterior alterations, or related new construction” set forth in Standard 9: “New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.”

In the written statement you provided for the appeal, you said you intend to rebuild the stone piers removed in the project and to reintroduce the porch railings and the trim under the outside porch windowsills. This work—especially rebuilding the stone piers—would improve the project, and I encourage you to do so, and to refit the trim piece below the shingles on the side of the front porch roof. However, the rehabilitation as completed meets the Standards, and these additional treatments are not required.

Although I am reversing the National Park Service's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until the requisite fee for processing rehabilitation requests has been paid. Please fill out the enclosed Request for Certification of Completed Work and submit it through the Minnesota Historical Society to Technical Preservation Services, National Park Service, which will advise you regarding the correct remittance. Should you have any questions, please contact

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

**cc: SHPO-MN
IRS**