



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

MAR 22 2007

Re: Marland Mill Buildings 5 & 6, Stevens Street, Andover, Massachusetts
Project Number: 17574
Taxpayer's Identification Number:

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 thank you and your representatives, for meeting with me in Washington, D.C. on February 13, 2007, and for providing a detailed account of the project.

After careful review of the complete record for this project, including additional photographs and drawings dated February 21, 2007, I have determined that the rehabilitation of Marland Mill Buildings 5 and 6 is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 13, 2006, by Technical Preservation Services (TPS) is hereby affirmed.

Building 5 at Marland Mill is a brick structure with a single story primary elevation facing south and, due to a grade change, two story elevations on the other sides. The building features a flat roof, modest corbelling, and window openings framed by granite sills and lintels. The bulk of this structure was constructed in 1850, though portions along the east elevation appear to have been added in the twentieth century. Building 6 was constructed in 1864. It is a two story brick building with window openings embellished with modest arched hoods and granite sills, a corbelled cornice, and shallow pitched roof. The entire Marland Mill site has changed considerably since the mid-19th century, with Buildings 5 and 6 having been repeatedly altered and added to over time. Last used as a health center, the buildings were vacant and in poor condition at the beginning of the project. Some window openings were infilled, others had missing or deteriorated sash and frames, part of Building 6 was without a roof, and portions of the historic north and east walls on Building 6 were missing. Little historic material other than masonry structural walls and some timber roof framing survived on the interior. In 2005 the

buildings were certified as contributing to the Andover Village Industrial District in the National Register of Historic Places.

The Marland Mills rehabilitation plan called for converting Buildings 5 and 6 to residential use. The project also included new construction of apartment flats and townhouses, requiring the demolition of part of Building 5, and continuing eastward along Stevens Street, as well as the creation of new parking and landscape features. The denial of certification by TPS centered on the impact of the new construction on the historic industrial character of the site, changes to Building 6, and demolition of portions of Building 5.

I concur with the TPS decision to deny certification. When the project began, the Marland Mill site retained its historic industrial character. Though altered and deteriorated, the surviving brick buildings, with their elementary forms, simple roof shapes, and sparse ornamentation were instantly recognizable as utilitarian mill structures. The construction of new three-story townhouses and flats connecting to and extending from the historic structures has the effect of subsuming the original buildings in a new residential complex with little relation to the site's historic character. The size and massing of the new construction overwhelms the scale of the lower historic buildings. Along the prominent south elevation facing Stevens Street, the first floor level in the new flats and townhouses is more than four feet above the first floor level of Building 5. The cornice of Building 5 is approximately ten feet above grade while the cornice of the new flats is over thirty feet, plus the steep gable roof adds approximately another fifteen feet to the total height. The dramatic difference in scale and massing is also evident on the courtyard side of the project. Further, new exterior design elements of the flats and townhouses, such as pedimented porches, entrances with glazed door panels and sidelights, hipped roof dormers, and projecting window bays, are all incompatible with buildings designed and used for over a century as an industrial mill. That worker housing was often associated with nineteenth century New England industrial landscapes is not to say that new, three story brick and clapboard townhouses are appropriate to the Marland Mill site. The historic buildings are now secondary appendages to the new construction. For these reasons I find that the project does not meet Standards 2 and 9. Standard 2 states, "*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.*" Standard 9 states, "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize a 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.*"

At the beginning of the rehabilitation, the east wall of Building 5 extended substantially beyond the east elevation of Building 6. I understand that a portion of Building 5 may have been added after the building's original construction date. I see nothing in the file, however, to confirm that the construction date of the easternmost portion of this building falls after the district's period of significance (1925). In fact Building 5, with any additions present at the commencement of the project, functioned as an integrated brick industrial structure. In light of the uncertainty over the construction date of portions of Building 5, and in light of the small amount of historic material present at the beginning of the project, it was essential that as much as possible of Building 5 be retained. The demolition of almost half of Building 5 as it stood before the project began, in

order to construct the new apartment flats building, is not an appropriate treatment. For these reasons also the project does not meet Standards 2 and 9, cited above.

Regarding the other issues identified in the TPS letter of December 13, 2006, the historic roof of Building 6 had a low pitch that minimized its appearance from the ground and contributed to the overall utilitarian character of the building. I find that the additions placed on the roof of Building 6 as part of the rehabilitation diminish the building's character by altering its massing and complicating the roof's simple historic profile. Highly visible from the ground, the additions further diminish the industrial character of Building 6 and therefore do not meet Standard 9, cited above.

The addition of balconies, awnings, decks, and other features, and modifications to historic window openings undertaken on this project are not recommended treatments. While the balconies and other features do have a negative impact upon the historic character of Building 6, I find that their placement primarily within the new courtyard makes the changes minimally acceptable. The poor condition of Building 6, with extensive areas of missing wall material makes the construction of a new stair tower likewise minimally acceptable.

It is unfortunate that much of the work on this project was completed before the Part 2 application was submitted to and reviewed by the National Park Service. I am confident that the new construction and other TPS concerns could have been accomplished in a manner that was in keeping with Marland Mill's known historic character. As it is, however, I have no choice but to find that the project does not meet the minimum statutory test for certification.

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

cc: SHPO-MA
IRS