



United States Department of the Interior

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

IN REPLY REFER TO:

JUN 14 2007

Re: Josiah Phillips House, 103 Broadway Street, Sonora, KY
Project Number: 10884
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 wish to thank you, I

for meeting with me in Washington on April 26, 2007, and for the information that you provided.

After careful review of the complete record for this project including materials submitted at the appeal meeting, I have determined that the rehabilitation of the Josiah Phillips House is not consistent with the historic character of the property, and that the project does not meet Standard 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on June 29, 2005, by Heritage Preservation Services, is hereby affirmed.

Built in 1897, the Josiah Phillips House at 103 Broadway Street is a two-story brick residence with modest Italianate features. The original structure had an L-shaped plan facing the corner of Broadway Street and Western Avenue. A single-story addition with a shed roof was attached on the rear (north) elevation. The Josiah Phillips House was individually listed in the National Register of Historic Places in 1988.

This project rehabilitated the building for use as a bed and breakfast inn. The Part 2 submitted to the NPS included a proposal for a two story rear addition extending northward to a line coterminous with the north wall on the east side of the building. On April 4, 2003, TPS granted conditional approval for the project. In its letter, TPS noted that "the height and general massing of the addition is only acceptable because of its location on the rear." TPS also stated that several modifications were required in order to further reduce the impact of this new construction, including: 1) The exterior walls of the addition must be recessed from the faces of the masonry wall so that the new construction is not flush with the historic construction, thereby

fully losing the “L” construction and creating a square footprint. 2) The new roofline must not interfere with the existing historic material, and ideally, should be constructed beneath the existing eave. Lastly, the preliminary approval strongly recommended that the expanse of clapboard be “broken up” visually with windows in order to improve the addition’s compatibility with the existing building.

Following submission of the Part 2 application, the original rehabilitation plans reviewed by TPS were changed. To accommodate larger groups, the addition was expanded in size with a gable roof extending from the main east-west roof peak and parallel to the historic north-south peak. A two-story clapboard-sided wing with living space above and garage below was also constructed along the west elevation, with an enclosed second floor bridge connecting to the rear addition. Additionally, a glass and wood frame solarium was constructed on the west façade to the south of the garage addition. The garage/living quarters and the solarium were not included in the original Part 2 application. It is unfortunate that none of the changes made subsequent to the April 4, 2003, TPS conditional approval for the project were submitted to the NPS for certification until after the work was completed. The regulations state: *“Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.”* (36 CFR 67.6)

I agree with the previous National Park Service decision that these changes to the Josiah Phillips house have compromised the building’s historic character to an unacceptable degree. The new addition on the north side of the building filled in the entire rear elevation of the house, completely obscuring the historic L-shaped plan. The roof of the addition continued the same ridge line as the historic roof peak, obscuring the different periods of construction. This failure to differentiate the new construction from the historic massing of the house is heightened by having the west wall of the addition begin flush with the west wall of the historic house block. Together, the sizes of the two-story rear kitchen and room addition and the two-story garage addition on the west elevation have significantly impacted the property’s historic character. For these reasons the project fails to meet Standard 9, which 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.”*

As built, the project does not match the description included in the Part 2 application and does not incorporate any of the modifications set forth in the TPS conditional approval letter of April 4, 2003. Indeed, changes made to the building were in contravention to those modifications specified by TPS, conditions that required only minimal alterations to the original project. In light of the obvious amount of care and craftsmanship that went into the rehabilitation of the original house, the effect of the additions on the historic character of the building’s exterior is most unfortunate. As it is, however, I have no choice but to find that the overall project does not meet the minimum statutory test for certification. Since the work is completed, I see no practical way of modifying the rehabilitation to bring the project into conformance with the Secretary of

the Interior's Standards. The changes suggested by Mr. Williams at the appeal meeting (moving the two-story garage further from the house and changing the roofline of the addition) are not sufficient because the scale and massing of the garage and of the addition would be essentially unchanged and thus would remain incompatible with the historic character of the original house.

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,

A handwritten signature in black ink, appearing to read "John A. Burns", written in a cursive style.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-KY
IRS