



United States Department of the Interior

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



February 25, 2013

Re: **1201 North Charles Street, Baltimore, Maryland**
Project Number: **26016**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service (NPS), denying certification of the rehabilitation of the property cited above. 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 _____ for meeting with me in Washington on December 18, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information submitted by _____ with his letter of January 29, 2013, I have determined that the rehabilitation of the property at 1201 North Charles Street 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 the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on October 4, 2012, by TPS is hereby affirmed.

Built ca. 1880, the building at 1201 North Charles Street, at the corner of East Biddle Street, is located in the Mt. Vernon Historic District. It was certified as contributing to the significance of the district on May 27, 2011. The completed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the demolition of the projecting storefront and construction of a new—deemed incompatible—addition in its place. TPS also determined that the new storefronts installed across both street facades of the building were incompatible.

There are three fundamental issues relevant to this appeal. First, TPS had issued a conditional approval of the Part 2 application on June 9, 2011, stating, in part, that "M[aryland]H[istorical]T[rust] and NPS must approve detailed drawings and specifications for the proposed replacement storefront prior to installation, including enlarged, annotated elevations and sections showing mullion sizes and trim profiles." That condition was never met. Second, the application proposed retaining the one story addition on the corner

building, but it was instead demolished. Third, the project was significantly modified from the submitted design and substantially completed without review and approval by the NPS.

Regarding the one-story addition, I have tried to determine its significance by studying the evolution of the building's history, utilizing the available record and Sanborn fire insurance maps. Originally, these were two separate buildings [a store at 1201 North Charles Street and a dwelling at 2 East Biddle Street, according to the 1902 Sanborn map], but were consolidated into a single property sometime after 1929, the first floor of which became a restaurant. The 1951 and 1953 Sanborn maps show one-story additions on the Charles Street facades of both buildings. The first floor of both the Charles and Biddle Street facades, including the one-story additions, had been covered with plywood panels in the 1960s. A rehabilitation project by a prior owner proposed removing the [incompatible] plywood panels and replacing them with a compatible new storefront. The one-story addition would be shortened by one bay at each end. That proposal received conditional approval, although the stipulated conditions were never met, and the work was started but never completed. However, demolition of the first floor cladding revealed an earlier one-story addition on just the corner building. That addition was the one demolished in the current rehabilitation and at issue in the TPS denial of certification. Photographs in the project file and available online clearly show that, historic or not, the addition remaining at the commencement of this rehabilitation had little integrity and little physical evidence of its original appearance. Given its deteriorated condition, I have determined that its demolition does not significantly compromise the overall historic character of the property. Accordingly, the demolition of the one story addition has not entered into my decision.

Although the two buildings were originally built as houses, by 1902, the northern one was already utilized as a store. Sometime after 1929, the first floor of the combined buildings became a restaurant, with apartments upstairs. Thus, for a substantial period of its history, the building has had a dual character, commercial with storefronts on the first floor, and residential with double-hung windows on the upper floors. With regard to the upper stories, I have determined that the rehabilitation of the upper stories of the building is compatible with their late 19th-century residential character and thus complies with the Standards. However, with regard to the first floor, I have determined that the new storefronts on both the Charles Street and Biddle Street facades are not compatible with the character of an early 20th-century commercial building. And, although one could argue that their design is meant to differentiate the new construction from the historic, it nevertheless has to be compatible with the overall historic character of the property. I find that the new storefronts are incompatible in several respects: 1) the storefront is a consistent design across both street facades, creating a false sense of history by ignoring the evolution of the building throughout its history, 2) the tall, plain cornice band above the new storefronts conflicts with and diminishes the prominence of the historic cornice above it, 3) the large size and rectangular profile of the window frames and muntins are not compatible with early 20th-century storefront designs, and 4) the dark and reflective glass blocks rather than allowing views into the interior and thus is not compatible with early 20th-century storefront designs.

In addition, there are photographs in the project file and available online that show that some historic storefront windows remained in place prior to this project, thus providing physical evidence sufficient to match them in the replacement windows. Indeed, the original Part 2 application included drawings that seemed to replicate that configuration, although the detailed drawings that TPS stipulated in its conditioned approval were never submitted. However, these historic windows were not replaced with windows matching the physical evidence. Instead, new windows were constructed that are not compatible with the massing, size, scale and architectural features of the ones removed. Similarly, although I do not object to the demolition of the one-story addition, if a feature you propose to retain is found to be severely deteriorated and must be replaced, the replacement should match the old in design, color, texture, and other visual qualities and, where possible, materials. In this case, instead of matching

the old, you replaced it with new construction that is not compatible with the massing, size, scale and architectural features of the property.

Consequently, I find that the new storefronts and the replacement addition do not comply with Standards 2, 4, 6, and 9, for the reasons given above. 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 4 states: *"Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved."* Standard 6 states: *"Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."* Standard 9 states: *"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."*

Finally, it is unfortunate that the storefront designs and the demolition and replacement of the one-story addition were not submitted to the NPS for approval prior to undertaking the work, which is now substantially complete. The regulations state, *"Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk."* [36 CFR § 67.6(a)(1)].

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 4, 2012, denial that TPS issued 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-MD
IRS
Robert Powers