



United States Department of the Interior

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



May 14, 2013

[REDACTED]

Re: **Abraham Lincoln High School Gymnasium, Council Bluffs, Iowa**
Project Number: **24881**

Dear [REDACTED]:

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, 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 for meeting with me in Washington on April 25, 2013, and for providing a detailed account of the project and four renderings depicting the appearance of the completed interior spaces. I also thank [REDACTED] for meeting with me on April 11, 2013.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Abraham Lincoln High School Gymnasium 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 1, 2, and 5, of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on August 14, 2013, by TPS is hereby affirmed.

Built in 1926, the Abraham Lincoln High School Gymnasium is located in the Willow / Bluff Street / Third Street Historic District, and was certified as contributing to the significance of the district on June 19, 2012. This stand-alone building was associated with, but structurally independent of, the high school building that stood across Bluff Street, until it burned in 1976. The rehabilitation was found not to meet the Standards owing to the proposed insertion of residential apartments into the main floor.

The photographs shown during our meetings of the work completed to date confirm the judgment TPS made that the proposed rehabilitation would compromise the historic character of this "certified historic property" to an unacceptable degree. The space at issue—the main floor of the building—is not only the principal space in the building, it is the reason for the structure's existence in the first place. It is, therefore, by definition a "character-defining feature" of the building. Into this space, the rehabilitation is inserting twelve apartments that will nearly consume the entire volume of the gym floor. The new construction subdivides the space not only "horizontally and vertically, as TPS noted, but also

latitudinally and longitudinally. As a result, the volume of the space as a coherent whole is lost. As a result, the rehabilitation contravenes Standard 2, which 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.”*

I acknowledge the attempt to convey a sense of the overall volume by inserting cross-halls that meet at the center of the floor; in these hallways the space is open to the ceiling. Yet I also find, as TPS did, that a sense of openness that would convey the historic character of the space has not been achieved. Moreover, the most noticeable features of the interior, the steel trusses that both support and shape the prominent arched roof of the building, will be obstructed by the new partitions rising to the underside of the roof deck. The trusses will now appear in limited views only, as fragments out of context. As a result, the rehabilitation also violates Standard 5, which states: *“Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.”*

The subdivision of the main gym floor of the building was in turn dictated by the new use chosen for it. Accordingly, I also find that the decision to fill the character-defining main space with residential apartments causes the project to contravene Standard 1, which states: *“A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.”* Although it may have been possible to insert some apartments into this space without compromising its overall historic character, and individual features such as the trusses, in this case that has not been done.

Finally, as noted above, the project was partially complete when TPS issued its denial. By the time of the appeal meeting, it was more substantially complete. The regulations state that, *“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 C.F.R. §67.6(a)(1).]

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 14, 2013, 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-IA
IRS