



# United States Department of the Interior

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



February 21, 2014

**Re: American Railway Express Company Garage, 3009 – 3028 Cecil B. Moore Avenue,  
Philadelphia, Pennsylvania  
Project Number: 29563**

Dear

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 C.F.R. pt. 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 January 9, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented during and after our meeting, I have determined that the proposed rehabilitation of the American Railway Express Company Garage, as now modified, is consistent with the historic character of the property, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on November 14, 2013, is hereby reversed.

Built in 1922, the American Railway Express Company Garage was individually listed in the National Register of Historic Places on August 2, 2006, in recognition of its significance as an example of early parking garage architecture and as a noteworthy example of the commercial designs of the Philadelphia firm of Harris and Richards. The National Register nomination noted that building had suffered a fire and that most of the fire-damaged upper level, including the roof had been removed by "new owners" in 2004. The proposed rehabilitation was found not to meet the Standards owing to the planned construction of apartment "pods" and communal open space on the upper level, which is currently lacking a roof, as well as the removal of remaining roof crossbeams that had survived the fire. TPS also cited the proposal to install new windows deemed incompatible with the existing historic windows and the proposal to cover the lower level beams and columns with drywall. TPS further questioned whether the roof had been removed during your ownership of the property.

At our meeting, you agreed to leave the concrete beams and columns on the lower level exposed rather than encased in drywall. After our meeting, you submitted information proposing different replacement windows that I have determined reasonably match the visual appearance of the deteriorated historic ones. Also after the meeting you submitted documents confirming that your ownership of the building started in January 2013. Consequently, I have determined that these three impediments to certification have been resolved.

Regarding the changes proposed to the upper level, TPS objected to the lack of a full roof over the building, stating that the proposal to insert two-story living units, with space open to the sky in the middle of the upper level, "is in no way compatible with the historic building." I note that this is a unique situation, starting with the fact that this is an individually listed in the National Register garage that is burned out above the first level. And, although I agree with TPS that a rehabilitated building should have a roof, I have determined that—in this unique and creative design solution—the whole building will be under roof, that is, all of the habitable spaces will be protected from the weather. However, not all of the new roof will be in the same plane as the original roof. The green roof covering the open space in the middle of the upper level is still a roof despite being at the level of the original floor slab of the upper level. Consequently, I find that the proposed new roof configuration marginally complies with the Standards.

With respect to the insertion of new, two-story, living units on the upper level, they will not extend above the original parapet and will not impact the original fenestration on the second level. Thus, from the street, the building will appear unchanged from its original configuration. Within the upper level, the original perimeter brick walls, interior demising wall (currently freestanding within the space), and exposed heavy timber columns and concrete beams that clearly denote the industrial character of the building will remain visible and thus readily express that character. Although leaving portions of the upper level unroofed is not a recommended treatment, the area is relatively small in relation to the overall footprint of the building, and this aspect of the rehabilitation will not be apparent from the exterior.

Consequently, given the unique circumstances of this project, I find that in this case, the overall impact of the rehabilitation on the historic character of the property will marginally comply with the Standards.

Although I am reversing the TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the November 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-PA  
IRS