



United States Department of the Interior

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



March 25, 2019

[REDACTED]

Property: **Pittsburgh Athletic Association Building, 4215 Fifth Avenue, Pittsburgh, PA**
Project No.: **39409**

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 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank [REDACTED] for meeting with me in Washington on March 7, 2019, and for providing a detailed account of the project.

After careful review of the complete record for this project, including materials presented as part of the appeal, and the additional information I received from [REDACTED] after the appeal meeting, I have determined that the rehabilitation of the Pittsburgh Athletic Association Building as originally proposed in the Part 2 – Description of Rehabilitation application 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 Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on December 17, 2018, is hereby affirmed.

In my review of the materials submitted as part of your appeal, it is clear that you have made significant changes to the project in response to the denial issues identified by TPS. However, my authority in reviewing the TPS denial decision is limited to the proposal before TPS at the time of the denial. The changes to the project proposed in the appeal presentation are substantially different from the project as described in the original Part 2 application, and I have determined that they are effectively a new Part 2 application. This new proposal has not been reviewed by the Pennsylvania Historical and Museum Commission (the SHPO) or TPS.

Consequently, since TPS has not reviewed or acted on the project as now modified, the revised proposal is beyond the scope of this appeal.

Although I find that overall impact of the proposed rehabilitation of the Pittsburgh Athletic Association Building, as described in the Part 2 application, significantly compromises the historic character of the property and thus fails to meet the Standards and hereby affirm the previous decision, I further find that the changes you have proposed in the appeal materials are substantial and warrant further review by TPS.

Accordingly, I will share the materials you presented as part of the appeal with TPS. Please note that TPS may require you to submit the proposed changes to the project as a new Part 2 application, or as an amendment to the original Part 2 application, in either case the materials should be submitted through the normal process. I recommend that you contact TPS to determine how to proceed.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the December 17, 2018, denial that TPS issued regarding rehabilitation certification. If, in the future, TPS were to review and deny certification of a new Part 2 application, or were to review and deny certification of a Part 2 amendment, this decision would not preclude an appeal of those potential decisions.

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, FAPT
Chief Appeals Officer
Cultural Resources

cc: PA SHPO
IRS

[Redacted]
[Redacted]
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