



## United States Department of the Interior

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



March 13, 2020



**PROPERTY: Eagles/Equitable Building, 404 South West Temple Street, Salt Lake City, UT**  
**PROJECT NUMBER: 38850**

Dear 

I have concluded my review of your appeal of the April 15, 2019 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 you, and   
 for meeting with me on June 28, 2019, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials submitted after our appeal meeting, I have determined that the completed rehabilitation of the Eagles/Equitable Building 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). Accordingly, I hereby affirm the denial of certification of the Part 3 – Request for Certification of Completed Work issued by TPS on April 15, 2019 Decision.

The Eagles/Equitable Building was originally constructed in 1916 as the Salt Lake City aerie for the Fraternal Order of Eagles. It is a two-story, dark red brick structure set on a stucco-clad raised basement, designed in the Classical Revival style. It is situated on the southwest corner of West Temple and 400 South Streets. The entrance (east) façade faces Temple Street, with a symmetrical fenestration pattern and a monumental stair leading up to an inset porch on the first floor, and three large arch-top windows on the second floor. The W 400 S Street (north) facade is similarly symmetrical, with rectangular window openings on the basement and first floor, and three large

arch-top windows flanked by smaller rectangular windows on the second floor. All of the second-floor windows on these two elevations have elaborate surrounding frames, with the center window above the stair and the two rectangular windows retaining eagle sculptures. There is an at-grade entrance at the west end of the north façade. The south and west facades are lighter-colored common brick with simple punched openings. The most prominent feature on the south elevation are three large arch-top windows, mirroring the size and shape of those on the east and north elevations. There is also a vertical chase housing cables for a rooftop cell phone antenna at the west end of the south elevation. On the interior, the primary space is the two-story high fraternal hall on the second floor, flooded with light from the nine large arch-top windows on its east, north and south sides. Other spaces within the buildings are largely intact, albeit deteriorated from the time the building remained vacant prior to this rehabilitation. The Part 1 – Evaluation of Significance application received a preliminary determination of individual listing in the National Register of Historic Places on August 7, 2018.

TPS began its review of the Part 2 – Description of Rehabilitation application on August 7, 2018, just five weeks before the rehabilitation was completed and the building placed in service on September 13, 2018. That precluded any meaningful interaction to assure the completed project would meet the Standards, so TPS placed the project on hold and asked that you submit a Part 3 – Request for Certification of Completed Work application. After reviewing the completed project, TPS determined that there are four denial issues, 1) the location, massing and materials of the new stair and elevator tower, 2) changes to the large arch-top windows that defined the spatial character of the fraternal hall on the second floor, 3) four new large vertical mechanical ducts and electrical chases installed on the south façade, and 4) new, multi-level exterior decks added on the south façade. TPS found that the rehabilitation did not meet Standards 2 and 9. 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 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.*”

Consequently, TPS issued a denial of certification on April 15, 2019, noting that construction was well underway before the project was reviewed. 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 C.F.R. 67.6(a)(1)].

With regard to the new stair and elevator tower, I agree with TPS that its location, massing and materials contravene Standard 9, quoted above. I acknowledge that it provides an accessible path to and a second fire egress from the upper floors, and placing it outside the building avoided intruding into the historic interior spaces. However, the tower is actually two tall rectangular masses clad in brick similar to, but more mottled than, the brick on the south façade. The taller elevator tower is closest to Temple Street, with a blank brick façade on the Temple Street side and a similar blank façade, but with two punched window openings, on the south side. The shorter stair tower is set against the elevator tower on its west side; its south and west facades are both blank brick. There is a set-back vertical window above the accessible entrance between the elevator tower and the south

wall of the main building. I have determined that the location of the new stair and elevator towers makes them a prominent feature on the street and that using brick similar to that on the south façade is incompatible with the character of the adjacent red brick Temple Street (historic entrance) façade of the building.

As to your argument in the appeal materials that the elevator tower is meant to mimic the offset and height, and effect of the north corner of the historic—but demolished in the late 1980s—Holland Apartments, this argument is precluded by the facts that (1) the lot on which the apartment block used to stand has been an outdoor amenity space for the Eagles-Equitable Building since the Bay Club renovated it as a dance club in 1990-91; (2) the elevator tower does not match the overall mass of the apartment block, which masked the entire south façade of the Eagles/Equitable building; and (3) the brick of the elevator tower does not match the red brick of the apartment block. Thus, the relative offset and height of the former Holland Apartments building is not paramount to my review of this denial issue.

With regard to the changes to the arch-top windows on the second floor of the south façade, I acknowledge that practically, there must be a connection to the new external stair and elevator tower, and this location is an expedient way of providing access by cutting down the sill of the window to make a door opening (I note that the first floor connection is made through an existing door opening). Had the stair and elevator tower been in a different location or a different configuration, it may not have been necessary to block this window. Although blocking a principal window is not a recommended treatment, in this instance, I have determined that it is not a significant denial issue and have not considered it in my decision.

With regard to the four new large vertical mechanical ducts and electrical chases installed on the south façade, these additions are prominently visible from both the outdoor dining space and from Temple Street. The only unifying feature among them is that they are all painted the same color. Each has a different configuration, different joints, and different alignments dictated by where they exit the building and cross the parapet onto the roof. Starting with the easternmost, it is a straight, rectangular chase with nearly invisible joints. The second is a zig-zag round duct with two elbows and two prominent joints, starting about six feet west of the easternmost chase at its base but crossing the parapet directly adjacent to the easternmost chase. The third is another rectangular chase, but it is larger than the other chase and zig-zags to parallel the adjacent duct. It has two elbows and two prominent joints. The fourth is a zig-zag round duct larger than the other round duct with two elbows and two prominent joints. It exits the building several feet west of the adjacent chase but crosses the parapet close to it. And, there is the pre-existing chase for cell phone antenna cables still further to the west. I have determined that the result is a highly industrialized appearance, in a prominently visible location, that is inconsistent with the historic character of the south façade, thus contravening Standard 9, quoted above.

With regard to the new, multi-level exterior decks added on the south façade, I acknowledge that there had been a previous elevated deck on the south façade with a stair down to an outdoor amenity space, but that deck has been removed and two new decks have been constructed in its place. The lower deck is smaller in plan than the previous deck. It is elevated to align with the first floor, with access from that floor through a new door cut through what used to be two paired windows, and by an exterior stair from the outdoor dining space below. The upper deck is the same size as the lower

deck but aligns with the second floor, with a single access point through a new door cut through the exterior wall between two of the large arch-top windows. Neither deck extends as far from the building as the stair and elevator tower, so they are not visible from directly in front of the building. I have determined that the lower deck aligns with the height of the previous deck, but is smaller, and thus is not a denial issue. However, I have determined that the upper deck is prominently visible from the outdoor dining space below and from further south on Temple Street, and the new openings cut to provide access to both decks damage historic fabric, thus contravening Standards 2 and 9, quoted above.

As to your argument that the south wall of the building has always been a secondary façade because it was mostly hidden behind the former Holland Apartments, I do not agree that the nature of the façade during a specific time period dictates its nature across the entire period of historic significance or deriving from its use and appearance today. Historically secondary facades may transition into primary facades because of changes to the property or its environment. While I agree that the south wall of the building would remain a secondary façade if the Holland Apartments still stood, this project would have thus been very different and TPS would have reviewed any new stair and elevator tower, ducts and chases, and decks, differently. However, this is not the case; the Holland Apartments were demolished in the late 1980s and replaced by an open space benefitting the Eagles/Equitable Building. Further, you have developed that open space as an outdoor dining and amenity space for the new programmatic uses introduced into the building, effectively making the south facade one of the primary ways in which people view and interact with the exterior of the building. Thus, despite its modest materials and simple openings, the south facade must be considered a primary exterior feature in evaluating the overall impact of the rehabilitation on the historic character of the building.

Consequently, I find that overall impact of the completed rehabilitation of the Eagles/Equitable Building has significantly compromised the historic character of the property and thus fails to meet the Standards. I hereby affirm TPS's April 15, 2019 Decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the April 15, 2019 Decision 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, FAPT  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-UT  
IRS