



## United States Department of the Interior

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



September 23, 2021



**PROPERTY: Midwest Steel and Ironworks Company, 25 Larimer Street, Denver, CO**

**PROJECT NUMBER: 39977**

Application: Part 2

Action: Final Appeal Decision

Dear [REDACTED]

I have concluded my review of your appeal of the March 17, 2021 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 – Description of Rehabilitation application for the property cited above (the Decision). 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, [REDACTED] [REDACTED] for meeting with me via videoconference on June 16, 2021, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented as part of your appeal, the construction drawings and easement deed (which had not been submitted to TPS) submitted at my request, and online research I conducted, I have determined that the rehabilitation of the Midwest Steel and Ironworks Company is not consistent with the historic character of the property and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the

denial of certification of the Part 2 – Description of Rehabilitation application issued in the TPS Decision of March 17, 2021.

The Midwest Steel and Ironworks Company office building was constructed in three building campaigns. The 1906 section was completed in 1906 as a double-height brick vernacular structure with both glass-block and steel industrial windows, and a wood-framed second floor supported on four pipe columns. A two-story office building designed by Denver architect Roland L. Linder in the Art Deco Style was added to the east of the original building in 1931. The final section is a two-story, brick veneer on concrete block structure with glass block windows added in 1955 to the rear of the original 1906 building. The final building form is a rectangle, with the street façade angled to be parallel with the original alignment of Larimer Street. The 1931 addition was larger and taller and had the most distinctive architectural character of the three sections, with a hexagonal corner tower with a pyramidal prefabricated steel roof accenting the office entrance, and interior features displaying the company's fabricated iron and steel products. Those interior features included exposed structural steel framing, steel floor and roof decking, riveted steel sheet partition walls, and a staircase just inside the office entrance fabricated from riveted flat and bent steel sheets, known as "battleship deck" construction. The steel industrial windows had decorative wrought iron screens and pressed-metal spandrel panels below their sills, and there was a decorative wrought-iron railing at the opening above the steel staircase. The overall property, which extended under the Colfax Avenue Viaduct and included shops and crane runways on the opposite side of the viaduct, was individually listed in the National Register of Historic Places in December 1985. An off-ramp from the viaduct was constructed over the rear of this building at that time. The shop buildings and crane runways have been demolished, leaving the Midwest Steel and Ironworks Company office building as the only remaining structure from the original complex.

The proposed work described in the Part 2 – Description of Rehabilitation application received by the National Park Service on February 25, 2019, was determined to be incomplete and the project review was placed on hold on March 25, 2019. Additional information was received from Windmill Creek Enterprises on November 4, 2020, and TPS issued its Decision to deny certification of the Part 2 application on March 17, 2021.

TPS determined that the rehabilitation did not meet Standards 2, 6, and 9 of the Standards by substantially altering the interior spatial character of the building, adding three vehicular-sized openings and a glass entrance portico to the west façade and adding distinctive new materials on the interior incompatible with its historic character. TPS noted that, "*The full consequence of some of these treatments is impossible to determine because the photographic documentation of the conditions before the project began fails to depict all spaces, materials, and finishes.*"

In my review, I found that the documentation of pre-rehabilitation conditions, even as augmented in the November 4, 2020, submission, does not adequately capture all the interior spaces, their materials and conditions. Nevertheless, it is possible to understand some general pre-rehabilitation conditions from the documentation available: 1) the building interior was deteriorated and showed evidence of water infiltration, 2) the original steel and glass block windows were substantially intact, deteriorated but repairable, 3) some of the parapets appear to have freeze-thaw damage and displaced or missing bricks, 4) it appears that the second floor height of the 1931 and 1955 sections were the same but the second floor in the 1906 section was lower, 5) the brick facades did not show visible structural distress, and 6) some of the original iron and steel structural and decorative features in the 1931 section were extant.

Regarding changes made to the spatial character of the interior, drawing A.6 in the construction drawings identifies the planned demolition work in all three sections of the building. In the 1906 building, a 37'-1½" section (approximately 60%) of the west façade will be demolished over its full height, grade to parapet. Similarly, a 37'-5" section (approximately 80%) of the party wall (original east façade) with the 1931 building will be demolished over its full height. And the entire second floor of the 1906 building will be demolished. These three changes created a single large volume in the 1906 building that never existed historically and expanded the first floor across the full width of the combined 1906 and 1931 buildings. The new mezzanine in the 1906 building is extended at the same height as the second floor of the 1931 building, not at the lower height of the original second floor of the 1906 building. Cumulatively, these changes radically alter the historic spatial character of the interiors of the 1906 and 1931 buildings, contravening 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.*" Regarding your claim that the two wall sections and wooden floor structure were too deteriorated to repair, you did not replace to match the historic features removed, contravening Standard 6, which 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.*"

Drawing A.6 also shows that the entire roof deck and its supporting steel beams in the 1906 building will be removed and replaced. Coupled with the removed wall sections and floor described in the preceding paragraph, the only remaining original features of the 1906 building will be the south façade and the section of the west façade with the ghost painted sign, both of which had their top five feet of brick dismantled and rebuilt. These changes are

confirmed in two photographs from the Denver Regional Aerial Photography Project dated March 12, 2018 (<https://drcog.org>, photographs S1W108b and S1W109a), where the steel framing for the new roof and new mezzanine are visible, and a Google search on “Ironworks, Denver” returned two March 2018 street-level photographs showing the removed sections of the west façade and removed parapets above the ghost sign and south façade of the 1906 building, and the new steel framing inside it.

When the west façade of the 1906 building was reconstructed, three vehicle-sized openings with paired bifold glass doors were added at the first floor and a double door entrance was cut through the remaining historic wall section below the ghost sign and a glazed entrance portico added. The new openings and added entrance portico are significant changes to the historically blank first floor of the west façade of the 1906 building. You claimed during the appeal meeting that the changes are not significant because a one-story building previously covered the lower half of the façade but offered no evidence to support that claim. Nevertheless, prior to the rehabilitation the west façade was intact and the new openings and portico are not compatible with the historic configuration of the façade, contravening Standard 9 which 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.*”

In the 1931 building, drawing A.6 shows that both original staircases will be demolished. The stair and partition walls just inside the entrance door were fabricated by the Midwest Company from riveted sheet steel “battleship deck” construction, a character-defining feature of the interior shown in two photographs in the 1985 Historic American Engineering Record documentation (HAER Nos. CO-19-4 and CO-19-5). Neither stair was replaced and the second floor opening where the entrance stair was removed was reframed from a pentagonal to a hexagonal opening, also contravening Standards 2 and 6.

Regarding the new interior finishes, TPS noted that, “. . . it is clear that considerable areas were without finishes covering the structure. The few available historic photos submitted indicate that walls were a mixture of exposed brick and smooth painted surfaces and that at least some ceilings were a smooth hard surface.” Photographs in the project file from an undated company brochure confirm the TPS assessment of the historic interior materials. In contrast to those simple finishes consistent with the industrial character of the building, the new materials are more consistent with finish materials found in a hotel or commercial building and thus incompatible with the historic character of the interior. For example, the new pressed metal tile ceilings and prism-glass chandeliers contrast sharply with the flat ceilings visible in the company brochure. In addition, the ceilings are dropped, further

altering the spatial character of the interior. The change from simple to decorative interior finishes contravenes Standards 6 and 9.

Further, the elaborate curved stair and mezzanine and face of the bar in the 1906 building copy the fragment of the railing above the historic steel stair and the pattern of the stamped metal spandrels under the windows of the 1931 building, creating a false sense of history contravening Standard 3. Standard 3 states, “*Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.*” Note that the regulations state, “*The Chief Appeals Officer may base his decision in whole or part on matters or factors not discussed in the decision appealed from.*” [36 C.F.R. 67.10(c)].

You stated at the appeal meeting that the rehabilitation had been reviewed and approved by Historic Denver, Inc., which holds an easement on the property. At my request you submitted a copy of the easement deed and approval letter from Historic Denver. The Deed of Conservation Easement in Gross requires the Grantor to “*preserve and maintain the historical, architectural, and cultural features of the Property or the Facades.*” The document is silent on the interior of the building except that Historic Denver is permitted “*to enter and inspect the interior of any improvements on the Property to insure maintenance of the character and structural soundness of the Facade.*” Although the “Ironworks Event Center Concept Submittal” reviewed by Historic Denver showed the section of the west façade to be demolished and reconstructed, none of the interior demolitions were included; only furnishing plans of the new interior configuration were shown. Consequently, the Historic Denver approval of the Concept Submittal did not consider the extensive interior changes to the building. By contrast, the regulations for this program state that, “*A rehabilitation project for certification purposes encompasses all work on the interior and exterior of the certified historic structure(s) and its site and environment, as determined by the Secretary, as well as related demolition, new construction or rehabilitation work which may affect the historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s).*” [36 C.F.R. § 67.6(b)].

Finally, the Part 2 application TPS received on February 25, 2019, stated that construction had started on January 1, 2017, and had been completed on November 15, 2018, nearly a month before you signed the application on December 13, 2018. It is unfortunate that the project was not submitted for certification until after it was complete. 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)].

Accordingly, I affirm the Part 2 denial of certification issued by TPS in its March 17, 2021 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's March 17, 2021 Decision 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: CO SHPO  
IRS