



## United States Department of the Interior

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



September 24, 2021




**PROPERTY: Ritz-Carlton Hotel, 15 Arlington Street, Boston, MA 02116-3417**

**PROJECT NUMBER: 40741**

Application: Part 2

Decision: Final Appeal Decision

Dear 

I have concluded my review of your representative  appeal of the March 2, 2020 Decision of Technical Preservation Services (TPS), National Park Service, revoking the Part 2 conditional approval issued by TPS on December 4, 2019, and consequently denying the overall Part 2 application for the property referenced above (the Decision). The appeal was made in accordance with Department of the Interior regulations [36 CFR Part 67] governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986.

TPS issued a conditional approval of the Part 2 – Description of Rehabilitation application on December 4, 2019, stating that the stipulated condition required retention of the corridor walls in their historic and current locations. You objected to that condition and requested that TPS issue a denial instead. TPS subsequently revoked the conditional Part 2 approval, and you filed a timely appeal of the Decision.

Despite multiple requests to provide additional information and having eighteen months to pursue your appeal, you have neither provided additional information to support your position nor have you scheduled a meeting to discuss the appeal. Consequently, this decision is based on my review of the information provided in the Part 2 – Description of Rehabilitation application and the subsequent discussions with TPS and your ultimate request to have the project denied in favor of pursuing an appeal. I concur with TPS and affirm the March 2, 2020 Decision revoking the Part 2 conditional approval and denying the overall Part 2 application.

TPS identified a significant and singular threat to the historic character of the property—substantially narrowing and altering the configuration of the upper-floor guest room corridors—and stipulated in the conditional approval issued on December 4, 2019, that the upper-floor corridors must remain in their historic configuration for the overall impact of the rehabilitation to comply with the Secretary of the Interior’s Standards for Rehabilitation (the Standards). The stipulated condition was:

*Corridors - The corridors may not have original finishes but are in the historic locations. The corridors must not be narrowed to accommodate larger guest bathrooms. The existing corridors also have continuous walls in one plane. The proposed corridors have an irregular wall plane that juts in and out of the hall. The continuous wall plane must be maintained. If the bathrooms are to be enlarged, they could be enlarged by taking a modest amount of space from the guestrooms*

TPS guidance on “Retaining Corridors and Other Circulation Spaces in Historic Buildings” <[Planning Successful Rehabilitation Projects, Retaining Corridors—Technical Preservation Services, National Park Service \(nps.gov\)](#)> describes the importance of a building’s circulation pattern in defining its historic character:

*The organization of a building, its sequence of spaces and circulation patterns, is important in conveying the historic context, character, and development of most buildings. For this reason, corridors are almost always primary spaces. Hallways and corridors are generally experienced as one element in a sequence of related spaces, a group that often includes entrance lobbies, stairwells, and elevator lobbies. This sequence of spaces working together provides the circulation artery for a building.*

Consequently, the guidance further states, “. . . the retention of existing corridors on all floors during rehabilitation is necessary if a project is to meet the Secretary of Interior’s Standards for Rehabilitation.”

TPS had determined that the upper-floor corridors retained their historic configuration, and thus their historic spatial character, prior to the rehabilitation, a determination you did not dispute. Although you stated that finishes in those corridors had changed over time, the fundamental historic character of the corridors remained intact.

Regarding the changed finishes in the corridors, the guidance states,

*When the historic features and finishes of the corridor walls or floors are completely lost, but the historic configuration remains intact, it is generally recommended that the location and width of the historic corridor be retained. If corridor finishes are altered or missing but other character-defining features, such*



*as historic doors and ceiling heights, are intact or minimally changed, less change may be appropriate because the corridor may retain sufficient integrity to contribute to the character of the building.*

Consequently, TPS's stipulation that the upper-floor corridors must retain their historic configuration is consistent with the Standards and published guidance, and determination that the loss of their historic configuration would contravene Standards 2 and 6, is warranted. 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 6 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.*"

You claimed in your December 23, 2019 letter that, ". . . *the conditions associated with the approval simply do not allow us to meet building code and life safety requirements, or meet industry standards that we must achieve for this historic luxury hotel.*" Regarding the changes being proposed because of building code and life safety requirements, the regulations state, "*The Secretary's Standards for Rehabilitation take precedence over other regulations and codes in determining whether the rehabilitation project is consistent with the historic character of the property and, where applicable, the district in which it is located.*" [36 C.F.R. § 67.7(e)]. Regarding the programmatic claim that retaining the corridors in their historic configuration was not possible because of the "*industry standards that we must achieve,*" a new use that requires significant loss of historic character contravenes Standard 1. Standard 1 states, "*A property shall be used for its 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.*"

Accordingly, I affirm the March 2, 2020 Decision.

As Department of Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. 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 of 1986 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-MA  
IRS

